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and other Investor-Claimants Captioned Below*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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SECURITIES INVESTOR PROTECTION : Adv. Pro. No. 08-01789 (BRL)
CORPORATION, :

Plaintiff, :

SIPA Liquidation

v. :

BERNARD L. MADOFF INVESTMENT :
SECURITIES LLC, :

Defendant. :

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In Re: Objection to the Trustee's Determination :
of Claim with Respect to :

**THE SPECIAL TRUST'S &
INVESTOR-CLAIMANTS'
EXHIBITS IN SUPPORT OF
THEIR OBJECTIONS
TO THE TRUSTEE'S
DETERMINATION OF CLAIM**

JAMES H. COHEN SPECIAL TRUST, :
MORRIE ABRAMSON, :
BARRY E. KAUFMAN, :
JAMES H. COHEN, :
ROBYN C. BERNIKER, :
ALAN D. GARFIELD, :
MARION TALLERIN-GARFIELD, :
ERIN M. HELBERG, :
THE MARIAN COHEN 2001 :
RESIDENCE TRUST, and :
BK INTEREST, LLC, :

Investor-Claimants

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INDEX OF EXHIBITS

EXHIBIT	DESCRIPTION
1	Agreement and Declaration of Trust (the "Trust Agreement") for the James H. Cohen Special Trust (the "Special Trust"), made on April 11, 2003.
1(a)	First Amendment to the Trust Agreement, dated December 17, 2004.
2	The Special Trust's executed account opening documents with Bernard L. Madoff Investment Securities LLC ("BLMIS").
2(a)	BLMIS Monthly Account Statements for the Special Trust: March 31, 2003; January 31, 2008 - November 30, 2008.
3	Investors in BLMIS; deposits to the Special Trust's Fidelity Account (No. Z43-307793); amount of initial investments and stated value of investments with BLMIS on November 30, 2008.
4	The Special Trust's account opening documents with Fidelity Investments.
4(a)	Special Trust checks, written on the Special Trust's Fidelity account, and payable to BLMIS in the total amount of \$3,858,200.
5	A \$650,000 check payable to the Special Trust; Fidelity account statement (May 1-May 31, 2003); BLMIS account statement (May 31, 2003) reflecting Morrie Abramson's \$650,000 investment with BLMIS.
6	A \$500,000 check payable to the Special Trust; Fidelity account statement (May-May 31, 2003); BLMIS account statement (May 31, 2003) reflecting Barry Kaufman's \$500,000 investment in BLMIS; wire transfer records (June 28, 2007 and December 28, 2008); Fidelity account statements (July 1-July 31, 2007 and December 1-December 31, 2007); BLMIS account statements (June 30, 2007 and December 31, 2007) reflecting further investments in BLMIS by Mr. Kaufman in the following amounts: \$150,000 and \$100,000.
7	A \$650,000 check payable to the Special Trust; Fidelity account statement (May 1-May 31, 2003); and BLMIS account statement (May 31, 2003) reflecting James H. Cohen's investment with BLMIS.

EXHIBIT	DESCRIPTION
8	Separate checks issued by Robyn C. Berniker (\$125,000), Alan Garfield (\$125,000), Marion Tallering-Garfield (\$125,000) and Erin Hellberg (\$125,000), each check payable to the Special Trust; Fidelity account statement (January 1-January 31, 2005); BLMIS account statement (December 31, 2004), reflecting Ms. Berniker's, Mr. Garfield's, Ms. Tallering-Garfield's and Ms. Hellberg's \$125,000 investments with BLMIS.
9	Mr. Garfield's two \$100,000 checks payable to the Special Trust; Fidelity account statements (April 1-April 30, 2005 and December 1-December 31, 2006); BLMIS account statements (April 30, 2005 and December 31, 2006) reflecting Mr. Garfield's two additional \$100,000 investments in BLMIS.
10	Two \$100,000 checks payable to Ms. Berniker, which she authorized to be deposited in the Special Trust's Fidelity account; Fidelity account statement (June 1-June 30, 2005); BLMIS account statement (June 30, 2005), reflecting Ms. Berniker's additional \$200,000 investment with BLMIS.
11	Mr. Garfield's \$100,000 check payable to the Special Trust on behalf of Ms. Tallering-Garfield; Ms. Tallering-Garfield's \$100,000 check in repayment of Mr. Garfield's \$100,000 advance; Cohmad Securities Corporation account statement reflecting a \$100,000 wire transfer to Ms. Tallering-Garfield's bank to enable her to issue a \$100,000 reimbursement check to Mr. Garfield; Fidelity account statement (June 1-June 30, 2005); BLMIS account statement (June 30, 2005) reflecting Ms. Tallering-Garfield's additional investment in BLMIS.
12	\$55,000 and \$103,200 checks issued on behalf of BK Interest, LLC ("BKI") payable to the Special Trust; requests for Taxpayer Identification Number and Certifications; letters from FISERV Investment Support Services, dated December 31, 2005 and December 31, 2006, reflecting the issuance of funds in the amount of \$55,000 and \$103,200, respectively; FISERV Trust Company Certificate of Resolution dated December 20, 2006; Fidelity account statements (December 1-December 31, 2005 and January 1-31, 2007); and BLMIS account statements (December 1-December 31, 2006). The checks and investments were made on behalf of BKI's Qualified SEP/IRA Plan.
13	Marian Cohen 2001 Residence Trust dated September 20, 2001.

EXHIBIT	DESCRIPTION
14	Certificate of Organization of BK Interest, LLC (Filing No. 800389789) dated September 15, 2004; Articles of Organization of BK Interest, LLC. dated September 15, 2004; and Ratification and Consent in lieu of Organizational Meeting of BK Interest, LLC. dated September 15, 2004.
15	July 10, 2006 Fax cover sheet from James H. Cohen to BLMIS, Attention: Jodi Crupi, Administrator.
16	<u>In re New Times Securities Services, Inc.</u> , 371 F.3d 68 (2d Cir. 2004).
17	Special Trust's Profit and Loss Statement, by investor, for November 2008 and the 11 months there ended.
18	May 15 th , 2003 letter from BLMIS to the Special Trust; May 16, 2003 letter from James H. Cohen to BLMIS, Attention: Jodi Crupi; undated BLMIS Account Verification Form (with attachment containing 6/30/03 handwritten note drafted by Mr. Cohen
19	June 24, 2005 letter from Ms. Hellberg to the Special Trust; \$100,000 check payable to the Special Trust; Savings withdrawal slip, signed by Ms. Hellberg in the amount of \$100,000; Fidelity account statement (June1-June30, 2005); BLMIS account statement (June 30, 2005) reflecting Ms. Hellberg's additional investment with BLMIS.
20	December 26, 2007 fax transmission from Alan Garfield to James H. Cohen; \$50,000 check payable to the Special Trust on behalf of Mr. Garfield; Fidelity account statements (December 1-December 31, 2007 and January 1-January 31, 2008); BLMIS account statement (December 31, 2007) reflecting Mr. Garfield's additional investment with BLMIS.
20(a)	December 26, 2007 fax transmission from Mr. Garfield to James H. Cohen; \$25,000 check payable to the Special Trust on behalf of Ms. Talling-Garfield; Chase Bank statement reflecting \$25,000 withdrawal by Mr. Garfield for Ms. Talling-Garfield's additional investment in BLMIS; Chase Bank statements reflecting Ms. Talling-Garfield's reimbursement of the \$25,000 advance; Fidelity account statements (December 1 - December 30, 2007 and January 1 - January 31, 2008); BLMIS account statement (December 31, 2007) reflecting Ms. Talling-Garfield's initial investment with BLMIS.

EXHIBIT	DESCRIPTION
20(b)	December 26, 2006 fax transmission from Mr. Garfield to James H. Cohen; \$50,000 check payable to the Special Trust on behalf of Ms. Hellberg; Chase Bank statement reflecting a \$50,000 wire transfer to pay for Ms. Hellberg's additional investment in BLMIS; Chase Bank statement reflecting Ms. Hellberg's reimbursement of the \$50,000 advance; Fidelity account statement (December 1-December 31, 2007 and January 1-January31, 2008); BLMIS account statement (December 31, 2007) reflecting Ms. Hellberg's additional investment in BLMIS; December 27, 2007 letter from Ms. Hellberg to Linda Schoenheimer regarding \$50,000 wire transfer and Cohmad Securities Corporation account statement (December 1-December 31, 2007).
21	\$300,000 check from the Residence Trust to the Special Trust; \$125,000 check from the Residence Trust to the Special Trust; Fidelity account Statements (April 1-April 30, 2005 and July 1-July 31, 2006); BLMIS account statements (April 30, 2005 and June 30, 2006) reflecting the Residence Trust's investments in BLMIS.
22	Duplicate BLMIS Monthly Account Statements for the Special Trust (sent to Barry E. Kaufman): September 30, 2003; January - November 2008.
23	Special Trust - Check Register (2003 - 2008). The Check Register segregates, among other things, deposits, checks, investments, income reinvestment, and balances by each investor-beneficiary.

EXHIBIT 1

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AGREEMENT AND DECLARATION OF TRUST

THIS AGREEMENT, made the 11th day of April, 2003, between and among the undersigned parties, **JAMES H. COHEN** ("Cohen"), as Beneficiary and as Trustee; **MORRIE K. ABRAMSON** ("Abramson"), as Beneficiary; and **BARRY E. KAUFMAN** ("Kaufman"), as Beneficiary, constitutes the parties' Agreement and Declaration of Trust (the "Agreement").

In consideration of the parties' mutual promises and undertakings, as set forth in this Agreement, the undersigned parties agree as follow:

1. Declaration, Modification and Revocation of Revocable Trust

- (a) Cohen, Abramson and Kaufman, respectively, as individuals, hereby create a trust that will hereafter be known as the "**James H. Cohen Special Trust**" (the "Trust"), of which they shall each be beneficiaries (the "Beneficiaries").
- (b) The Beneficiaries hereby designate Cohen as Trustee of the Trust (the "Trustee"), and Cohen hereby agrees to act in that capacity.
- (c) The respective interests of the Beneficiaries in the assets, profits and losses of the Trust, as of the date hereof, are as set forth in the attached "Exhibit A."
- (d) Any Beneficiary shall have the right to withdraw from the Trust in whole or in part, at any time, in accordance with Section 4 hereof. New Beneficiaries may be admitted to the Trust, or current beneficiaries may change their interests in the Trust, in accordance with Section 5 hereof.
- (e) Upon any change in the Trust of a kind described in Section 1(d) hereof, the percentages of ownership, profits and loss set forth in the attached "Exhibit A" (the "Ownership Percentages") shall be recalculated to reflect the relative values of the Beneficiaries' respective interests in the Trust.
- (f) The Trust shall also be revocable at any time by vote of a majority of the then existing Beneficiaries. Upon revocation of the Trust, the Trustee shall proceed as promptly as possible to liquidate the assets of the Trust, to pay all outstanding obligations of the Trust, and to distribute to the Beneficiaries all assets of the Trust which shall remain. The Trustee may withhold from distribution an appropriate

reserve for the payment of any existing or anticipated obligations whose amount cannot be determined at the time of distribution. Should any obligations of the Trust become known after such distribution has occurred, the Beneficiaries agree to refund to the Trust any or all distributions they have received in proportion to their respective interests in the Trust.

2. Obligations of Trustee and Beneficiaries

- (a) The Trustee, Cohen, will open with the New York broker-dealer organization of Bernard L. Madoff Investment Securities LLC ("Madoff") one or more retail brokerage accounts in the name of the Trust (the "Madoff Account"). In addition, the Trust will open a money market account with Fidelity Investments (the "Fidelity Account"). The Madoff Account and the Fidelity Account are collectively referred to in this Agreement as the "Accounts."
- (b) All Beneficiaries of the Trust will share equally and proportionally in all profits, losses, income and expenses incurred in, or in connection with, the Accounts, to the same extent as if each Beneficiary had an individual account.
- (c) The Madoff Account will be managed by Madoff on a "discretionary" basis, meaning that Madoff may enter orders for the Madoff Account to purchase or sell securities (including options) in the exercise of Madoff's brokerage judgment.
- (d) In all other respects, the Trustee shall have sole authority to act on the Trust's behalf with respect to the Accounts.
- (e) The Beneficiaries agree to provide and/or execute promptly any agreements or disclosures which may be required by Madoff or Fidelity with respect to the Accounts, and to meet any minimum balance and fee requirements in the Accounts.
- (f) Attached are the account authorization documents which the Madoff organization has requested that the Trust execute (Exhibits B and C), and those which have been presented for execution by Fidelity Brokerage Services, LLC ("Fidelity") (Exhibit D). The Beneficiaries hereby authorize Trustee to execute those documents on behalf of the Trust, and to execute any further documents which may be necessary to open or maintain accounts with Madoff and/or Fidelity.

- (g) Trustee will instruct Madoff to transmit to the Trustee copies of all confirmations, statements and other documentation for the Accounts, with duplicate copies (if practicable) to each of the Beneficiaries. In the event that Madoff is unable or unwilling to provide such copies directly to the Beneficiaries, the Trustee, upon receipt of those documents from Madoff, will promptly forward copies to all Beneficiaries.
- (h) The Trustee and the Beneficiaries agree that Trustee may, and they anticipate that he will open one or more Accounts with Madoff on a "discretionary" basis, that Trustee will authorize Madoff to effect transactions on behalf of the Trust's Account with Madoff, in the exercise of Madoff's business judgment, that Madoff will have no obligation to discuss such transactions with the Trustee before effecting them, and that Madoff may effect such transactions without obtaining the Trustee's, or the Beneficiaries', permission for, or approval of, any such transaction, either before the transaction(s) or after the transaction(s).
- (i) The Trustee and the Beneficiaries agree and anticipate that the transactions in the Accounts will involve transactions in options, including puts and calls.
- (j) The Beneficiaries understand that securities transactions involve risk, and that the transactions and/or positions in the Account may result in either profits or losses.
- (k) The Beneficiaries have been informed by Madoff, (a) that there will be options transactions in the Madoff Account, and that the Account will therefore be a margin account; (b) that despite the margin status of the Account, the Account is not expected to employ "leverage"; (c) that all options transactions in the Account are expected to be either "long" or "covered" (i.e., not "naked"), as well as dollar-for-dollar hedged; and accordingly, (d) that transactions in the Account are not expected to result in margin calls, or in losses which will exceed the amounts invested in the Account. (See Madoff's *"Trading Authorization Limited to Purchase and Sales of Securities and Options,"* which states in relevant part that, "in no event will the losses exceed my investment.")
- (l) Nevertheless, should unforeseen events in the Account result in losses or obligations exceeding the value of the cash and securities invested in the Account, the Beneficiaries will mutually indemnify and hold one another and the Trustee harmless from any loss or

liability which might exceed each Beneficiary's respective investment in the Account ("excess losses"). Any such excess losses will be shared among the Beneficiaries in amounts proportional to their respective investments in the Account..

- (m) Each Beneficiary, to the extent of his Ownership Percentage only, agrees to indemnify, defend and hold harmless the Trustee of, from, and against any and all damage, loss, cost and expense of any kind suffered or incurred at any time by the Trustee in connection with the Accounts, and each Beneficiary hereby releases the Trustee from all liabilities and obligations in respect of the Trustee's acts or omissions (excluding only the Trustee's gross negligence, willful misconduct or willful breach of trust) in respect of the Accounts.
- (n) This Agreement does not create a partnership or a joint venture. In no event shall any Beneficiary become responsible for the debts, defaults or liabilities of any of the other Beneficiaries (individually or jointly) with respect to any transaction or business which does not directly arise from the Madoff Account.

3. Change of Trustee

- (a) The Trustee reserves the right to resign as trustee under the Trust created hereby, at any time, by giving written notice to all Beneficiaries. In that event, the Beneficiaries' respective obligations to indemnify, defend, and hold harmless one another, as well as the Trustee, shall survive the Trustee's resignation.
- (b) A majority in interest of the Beneficiaries may at any time, by written agreement or by notice transmitted to the Trustee, to each Beneficiary and to Madoff, designate a new Trustee to replace the existing Trustee. In that event, the current Trustee shall furnish copies to the successor Trustee of all information and documents in his possession pertaining to the Trust. All provisions of this Agreement shall pertain to the successor Trustee.
- (c) Should the Trustee die or become incapacitated, the remaining Beneficiaries shall jointly select a new Trustee, by vote of a majority of their respective Ownership Interests in the Trust.

4. Partial or Complete Withdrawals by Beneficiaries

- (a) All Beneficiaries reserve the right to make partial or complete withdrawals from the Trust. To make a partial or complete

withdrawal, a Beneficiary must give written notice of the intended withdrawal to the Trustee by Federal Express and fax at least 10 business days before the end of the current statement accounting period for the Madoff Account.

- (b) Also upon receipt of such notice, the Trustee shall request that the Trust's accountant make a valuation of the withdrawing Beneficiary's interest, and the accountant's determination, unless promptly objected to by the Trustee or by one of the Beneficiaries, shall be final and binding upon the Trustee and all Beneficiaries.
- (c) As promptly as possible following that valuation, Trustee shall convey funds and/or securities from the Accounts in an amount equivalent to the value of the withdrawing Beneficiary's interest. A majority in interest of the Beneficiaries may authorize the Trustee either, (i) to liquidate securities from the Accounts, or (ii) to convey securities from the Accounts, in order to pay the withdrawing Beneficiary the value of his interest in the Accounts.
- (d) Trustee's withdrawal and disbursement of funds and/or securities from the Madoff Account shall be subject to the provisions of all agreements between Madoff and the Trust, and further subject to all applicable requirements of securities laws and regulations.
- (e) For the Madoff Account's monthly statement accounting period immediately following the withdrawal of funds and/or securities under Sections 4(a) through 4(d) hereof, the Trustee will adjust the Ownership Percentages of all remaining Beneficiaries. The new Ownership Percentages shall be adjusted so that each beneficiary's Ownership Percentage shall be in the proportion of (i) the value of such Beneficiary's investment in the Madoff Account, to (ii) the total value of the entire Madoff Account.

5. Contribution by Existing or New Beneficiaries

- (a) Existing Beneficiaries may make additional contributions to the Trust with the consent of all other existing Beneficiaries and the Trustee.
- (b) New Beneficiaries may be admitted into the Trust with the consent of all existing Beneficiaries and the Trustee.
- (c) In order for additional contributions to be made to the Trust, or additional Beneficiaries admitted, written notice of the proposal must be provided to the Trustee and all existing Beneficiaries by Federal

Express and fax, the written consent of all existing Beneficiaries must have been transmitted and received by the Trustee within the same 10-day period, and Madoff must have accepted the newly contributed funds and credited them to the Madoff Account prior to the last business day of the Madoff Account's current monthly statement accounting period.

- (d) For the Madoff Account's monthly statement accounting period immediately following the acceptance of funds under Sections 5(a) through 5(c) hereof, the Trustee will specify the Ownership Percentages of all Beneficiaries. The new Ownership Percentages shall be adjusted so that each Beneficiary's Ownership Percentage shall be in the proportion of (i) the value of such Beneficiary's investment in the Madoff Account, to (ii) the total value of the entire Madoff Account.
- (e) It is the intention, but shall not be the obligation, of Barry E. Kaufman to invest an additional \$150,000 in the Accounts prior to twelve (12) months from the date the Accounts are originally opened.

6. Accounting Services

- (a) The Trustee and Beneficiaries shall jointly designate an individual to perform accounting services for the Trust (the "Accountant").
- (b) Barry E. Kaufman is hereby designated as the initial Accountant for the Trust.
- (c) The Accountant will maintain all books and records with regard to the Accounts, and will timely prepare all tax filings in connection with the Accounts. For that purpose, the Accountant has obtained a Tax Identification Number for the Trust, ID 57-6200-338.
- (d) The Accountant will also issue a monthly report to the Beneficiaries, in accordance with the form attached as "Exhibit F."
- (e) The Accountant shall perform accounting services in connection with this Agreement without receiving compensation for those services, but shall be entitled to reimbursement for his reasonable and necessary expenses for clerical support services in performing services under this Agreement. The Beneficiaries, separately, or the Trust shall reimburse the Accountant for these expenses in amounts proportional to their respective investments in the Account.

- (f) The Trustee and Beneficiaries have been advised by their current Accountant (see attached Exhibit E), (i) that the Trust will be treated for purposes of Federal income tax laws and regulations as a grantor trust, (ii) that U.S. Income Tax Form 1041 will be prepared for the Trust annually, (iii) that a schedule will be attached to the return reflecting the name, address and social security number of each individual beneficiary, allocating among them the income and expenses on which each will be required to pay taxes. Each Beneficiary will include on his U.S. Form 1040 his respective taxable income from the Trust.

7. Expenses of the Trust

- (a) Trustee shall receive no compensation for acting as Trustee, but shall be reimbursed by each Beneficiary to the extent of such Beneficiary's Ownership Percentage for all reasonable third-party out-of-pocket expenses incurred in connection with the Trust, including any such expenses for accounting or legal services.
- (b) Trustee is hereby authorized to obtain reimbursement for such expenses, either by withdrawing funds from the Accounts or by obtaining checks directly from the Beneficiaries. The Beneficiaries agree to remit any such payment promptly.
- (c) To facilitate such reimbursement, each Beneficiary will deposit an agreed upon sum into a checking account and/or money market account at Fidelity Investments. The forms of account agreement currently required by Fidelity, including Fidelity's check writing form, are attached as Exhibit D.

8. Notices

Any notice required or permitted to be given with respect to this Agreement shall be in writing and shall be deemed to have been given at the earlier of (i) when actually received, or (ii) five (5) business days after such notice has been sent, postage prepaid, by First Class, Certified or Registered U.S. mail, addressed as follows:

Beneficiary: Barry E. Kaufman
9121 Briar Forest
Houston, Texas 77024
(713) 784-7986 (H)
(832) 476-3613 (O)
(713) 658-0859 (F)

Beneficiary: Morrie K. Abramson
1400 Post Oak Blvd., Suite 808
Houston, Texas 77056
(713) 626-1166 (H)
(713) 965-0900 (O)
(713) 965-0770 (F)

Beneficiary/
Trustee: James H. Cohen
850 Park Avenue, # 7C
New York, New York 10021-1845
(212) 249-1459 (H)
(212) 717-2932 (F)

9. Governing Law

This Agreement shall be governed by and construed in accordance with the laws of the State of New York (without regard to New York's conflict of laws rules).

10. Successors

This Agreement shall bind and benefit the parties hereto and their respective heirs, successors, legal representatives and permitted assigns. Rights and obligations under this Agreement may be assigned *only* with the prior written consent of the Trustee and of all Beneficiaries.

11. Counterparts

This Agreement may be executed in two or more counterparts, each of which shall be binding on the party executing it, and all of which together shall constitute a single agreement.

12. Entire Agreement; Amendments

This Agreement comprises the complete understanding of the undersigned parties with respect to the subject matter hereof and supersedes all other oral or written agreements between them. This Agreement may be amended only by an instrument in writing signed by the Trustee and all Beneficiaries.

13. Due Diligence

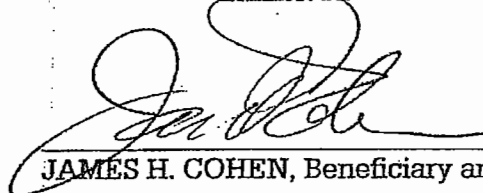
Each of the undersigned parties has had an opportunity to make "due diligence" inquiries about the prospective Madoff Account, and has made an independent decision to assume the risks involved in trading securities and options in that Account. In addition, each of the undersigned acknowledges that he has received no guarantee of performance or profitability with respect to trading in that Account, or in any other account which may be opened pursuant to this Agreement.

14. No Broker-Dealer Beneficiary or Trustee

Each of the undersigned acknowledges that he understands that neither the Trustee nor any of the Beneficiaries is a registered Broker/Dealer or Investment Advisor.

15. Effective Date

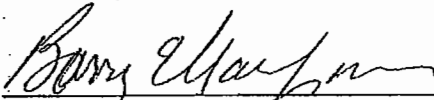
The Trust Agreement shall become effective when signed by all parties and when funded by the deposits with Madoff of all funds set forth on Exhibit A.


JAMES H. COHEN, Beneficiary and Trustee

4/7/03
Date


MORRIE K. ABRAMSON, Beneficiary

4/16/03
Date


BARRY E. KAUFMAN, Beneficiary

4/16/03
Date

EXHIBIT A

Beneficiary	Ownership Percentage	Original Investment
James H. Cohen	36.111%	\$650,000.00
Morrie K. Abramson	36.111%	\$650,000.00
Barry E. Kaufman	<u>27.778%</u>	<u>\$500,000.00</u>
	100.00%	\$1,800,000.00

FROM : COHEN 850 PARK AVE

FAX NO. : 212 486 8178



BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
285 Third Avenue New York, NY 10022

212 280-2424
800 834-1343
Fax 212 486-8178

EXHIBIT B

TAX ID # or SOCIAL SECURITY #

Mr./Mrs./Ms. _____

NAME _____

STREET _____

CITY _____

STATE _____

ZIP _____

TEL. NUMBER _____

BUSINESS _____

RESIDENCE _____

WE DEEM THE QUESTIONS CONTAINED IN THIS SECTION TO BE REQUIRED BY THE
"KNOW YOUR CUSTOMER" RULE OF THE NATIONAL ASSOCIATION OF SECURITY
DEALERS, AND, THEREFORE, MUST BE ANSWERED IN FULL.

RESIDENCE _____

NAME OF EMPLOYER (IF HOUSEWIFE, NAME THE HUSBAND'S EMPLOYER) _____

EMPLOYER'S ADDRESS _____

OCCUPATION _____

BANK REFERENCE AND ADDRESS _____

OTHER BROKERAGE ACCOUNTS _____

FOR OFFICE USE ONLY

ACCOUNT # ASSIGNED _____

R R.'S ESTIMATE OF CLIENTS NET WORTH _____

IS CLIENT OVER 21 YEARS OF AGE

YES _____

NO _____

HOW LONG HAVE YOU KNOWN CLIENT _____

CLIENT IS CITIZEN OF _____

APPROVED BY _____

DATE SENT TO CLIENT _____

CORPORATE RESOLUTION _____

JOINT AGREEMENT _____

CORPORATE ACCOUNT FORM _____

CO-PARTNERSHIP FORM _____

FROM : COHEN 850 PARK AVE

FAX NO. : 212 717 2932

Apr. 04 2003 01:42 PM 10



BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
885 Third Avenue New York, NY 10022

212 230-2424
800 334-1343
Fax 212 486-8179

CUSTOMER AGREEMENT

In consideration for you (the "Broker") opening or maintaining one or more accounts (the "Customer"), the Customer agrees to the terms and conditions contained in this Agreement. The heading of each provision of the Agreement is for descriptive purposes only and shall not be deemed to modify or qualify any of the rights or obligations set forth in each such provision. For purposes of this Agreement, "securities and other property" means, but is not limited to money, securities, financial instruments and commodities of every kind and nature and related contracts and options, except that the provisions of paragraph 13 herein (the arbitration clause) shall not apply to commodities accounts. This definition includes securities or other property currently or hereafter held, carried or maintained by you or by any of your affiliates, in your possession or control, or in the possession or control of any such affiliate, for any purpose, in and for any of my accounts now or hereafter opened, including any account in which I may have an interest.

1. APPLICABLE RULES AND REGULATIONS

All transactions in the Customer's Account shall be subject to the constitution, rules, regulations, customs and usages of the exchange or market, and its clearing house, if any, where the transactions are executed by the Broker or its agents, including its subsidiaries and affiliates. Also, where applicable, the transactions shall be subject (a) to the provisions of (1) the Securities Exchange Act of 1934, as amended, and (2) the Commodities Exchange Act, as amended; and (b) to the rules and regulations of (1) the Securities and Exchange Commission, (2) the Board of Governors of the Federal Reserve System and (3) the Commodities Futures Trading Commission.

2. AGREEMENT CONTAINS ENTIRE UNDERSTANDING/ASSIGNMENT

This Agreement contains the entire understanding between the Customer and the Broker concerning the subject matter of this Agreement. Customer may not assign the rights and obligations hereunder without first obtaining the prior written consent of the Broker.

3. SEVERABILITY

If any provision of this Agreement is held to be invalid, void or unenforceable by reason of any law, rule, administrative order or judicial decision, that determination shall not effect the validity of the remaining provisions of this Agreement.

4. WAIVER

Except as specifically permitted in this Agreement, no provision of this Agreement can be, nor be deemed to be, waived, altered, modified or amended unless such is agreed to in a writing signed by the broker.

5. DELIVERY OF SECURITIES

Without derogating any of the Broker's rights under any other portion of this Agreement and subject to any indebtedness of the Customer to the Broker, the Customer is entitled, upon appropriate demand, to receive physical delivery of fully paid securities in the Customer's Account.

6. SALES BY CUSTOMER

The Customer understands and agrees any order to sell "short" will be designated as such by the Customer, and that the Broker will mark the order as "short". All other sell orders will be for securities owned ("long"), at that time, by the Customer by placing the order the Customer affirms that he will deliver the securities on or before the settlement date.

FROM : COHEN 850 PARK AVE

FAX NO. : 212 111 6000

7. BROKER AS AGENT

The customer understands that the Broker is acting as the Customer's agent, unless the Broker notifies the Customer, in writing before the settlement date for the transaction, that the Broker is acting as a dealer for its own account or as agent for some other person.

8. CONFIRMATIONS AND STATEMENTS

Confirmations of transactions and statements for the Customer's Account(s) shall be binding upon the Customer if the Customer does not object, in writing, within ten days after receipt by the Customer.

9. SUCCESSORS

Customer hereby agrees that this Agreement and all the terms thereof shall be binding upon Customer's heirs, executors, administrators, personal representatives and assigns. This Agreement shall ensure to the benefit of the Broker's present organization, and any successor organization, irrespective of any change or changes at any time in the personnel thereof, for any cause whatsoever.

10. CHOICE OF LAWS

THIS AGREEMENT SHALL BE DEEMED TO HAVE BEEN MADE IN THE STATE OF _____ AND SHALL BE CONSTRUED, AND THE RIGHTS AND LIABILITIES OF THE PARTIES DETERMINED, IN ACCORDANCE WITH THE LAWS OF THE STATE OF _____

11. CAPACITY TO CONTRACT, CUSTOMER AFFILIATION

By signing below, the Customer, represents that he/she is of legal age, and that he/she is not an employee of any exchange, or of any corporation of which any exchange owns a majority of the capital stock, or of a member of any exchange, or of a member firm or member corporation registered on any exchange, or of a bank, trust company, insurance company or of any corporation, firm or individual engaged in the business of dealing, either as broker or as principal, in securities, bills of exchange, acceptances or other forms of commercial paper, and that the Customer will promptly notify the Broker in writing if the Customer is now or becomes so employed. The Customer also represents that no one except the Customer has an interest in the account or accounts of the Customer with you.

12. ARBITRATION DISCLOSURES

* ARBITRATION IS FINAL AND BINDING ON THE PARTIES.

* THE PARTIES ARE WAIVING THEIR RIGHT TO SEEK REMEDIES IN COURT, INCLUDING THE RIGHT TO JURY TRIAL.

* PRE-ARBITRATION DISCOVERY IS GENERALLY MORE LIMITED THAN AND DIFFERENT FROM COURT PROCEEDINGS.

* THE ARBITRATORS AWARD IS NOT REQUIRED TO INCLUDE FACTUAL FINDINGS OR LEGAL REASONING AND ANY PARTY'S RIGHT TO APPEAL OR TO SEEK MODIFICATION OF RULINGS BY THE ARBITRATORS IS STRICTLY LIMITED.

* THE PANEL OF ARBITRATORS WILL TYPICALLY INCLUDE A MINORITY OF ARBITRATORS WHO WERE OR ARE AFFILIATED WITH THE SECURITIES INDUSTRY.

FROM : COHEN 850 PARK AVE

FAX NO. 7212 117 2302



13. ARBITRATION

THE CUSTOMER AGREES, AND BY CARRYING AN ACCOUNT FOR THE CUSTOMER THE BROKER AGREES THAT ALL CONTROVERSIES WHICH MAY ARISE BETWEEN US CONCERNING ANY TRANSACTION OR THE CONSTRUCTION, PERFORMANCE, OR BREACH OF THIS OR ANY OTHER AGREEMENT BETWEEN US PERTAINING TO SECURITIES AND OTHER PROPERTY, WHETHER ENTERED INTO PRIOR, ON OR SUBSEQUENT TO THE DATE HEREOF, SHALL BE DETERMINED BY ARBITRATION UNDER THIS AGREEMENT SHALL BE CONDUCTED PURSUANT TO THE FEDERAL ARBITRATION ACT AND THE LAWS OF THE STATE DESIGNATED IN PARAGRAPH 10, BEFORE THE AMERICAN ARBITRATION ASSOCIATION, OR BEFORE THE NEW YORK STOCK EXCHANGE, INC. OR AN ARBITRATION FACILITY PROVIDED BY ANY OTHER EXCHANGE OF WHICH THE BROKER IS A MEMBER, OR THE NATIONAL ASSOCIATION OF SECURITIES DEALERS, INC. OR THE MUNICIPAL SECURITIES RULE MAKING BOARD AND IN ACCORDANCE WITH THE RULES OBTAINING OF THE SELECTED ORGANIZATION. THE CUSTOMER MAY ELECT IN THE FIRST INSTANCE WHETHER ARBITRATION SHALL BE BY THE AMERICAN ARBITRATION ASSOCIATION, OR BY AN EXCHANGE OR SELF-REGULATORY ORGANIZATION OF WHICH THE BROKER IS A MEMBER, BUT IF THE CUSTOMER FAILS TO MAKE SUCH ELECTION, BY REGISTERED LETTER OR TELEGRAM ADDRESSED TO THE BROKER AT THE BROKER'S MAIN OFFICE, BEFORE THE EXPIRATION OF TEN DAYS AFTER RECEIPT OF A WRITTEN REQUEST FROM THE BROKER TO MAKE SUCH ELECTION, THEN THE BROKER MAY MAKE SUCH ELECTION, THE AWARD OF THE ARBITRATORS, OR OF THE MAJORITY OF THEM SHALL BE FINAL, AND JUDGMENT UPON THE AWARD RENDERED MAY BE ENTERED IN ANY COURT, STATE OR FEDERAL, HAVING JURISDICTION.

14. DISCLOSURES TO ISSUERS

Under rule 14b-1(a) of the Securities Exchange Act of 1934, we are required to disclose to an issuer the name, address, and securities position of our customers who are beneficial owners of that issuer's securities unless the customer objects. Therefore, please check one of the boxes below:

☐ Yes, I do object to the disclosure of information.

☐ No, I do not object to the disclosure of such information.

THIS AGREEMENT CONTAINS A PRE-DISPUTE ARBITRATION CLAUSE AT PARAGRAPH 13.

(X) _____
(Customer Signature/date)

(X) _____
(Customer Signature/date)

(Customer Address)

(Account Number)

FROM : WHEN BOB FRANK HVC



212 230-2424
800 334-1343
Fax 212 466-8178

EXHIBIT C

OPTION AGREEMENT

In order to induce you to carry accounts ("Option Accounts") for me (however designated) for transactions in option contracts (including, without limitations, purchase, sale, transfer, exercise and endorsement) ("Option Transaction"), I hereby warrant, represent and agree with you as set forth below on this Option Agreement.

1. I understand, and am well aware, that option trading may be highly speculative in nature. I am also aware that on certain days, option trading may cease and this could result in a financial loss to me. I agree to hold the company, its other divisions, and its officers, directors and agents harmless for such loss.
2. I understand that any option transaction made for any account of mine is subject to the rules, regulations, customs and usages of The Options Clearing Corporation and of the registered national securities exchange, national securities association, clearing organization or market where such transaction was executed. I agree to abide by such rules, regulations, customs and usages and I agree that, acting individually or in concert with others, I will not exceed any applicable position or exercise limits imposed by such exchange, association, clearing organization or other market with respect to option trading.
3. If I do not satisfy, on a timely basis, your money or security calls, you are authorized in your sole discretion and without notification, to take any and all steps you deem necessary to protect yourself (for any reason) in connection with option transactions for my account including the right to buy and/or sell (including short or short exempt) for my account and risk any part or all of the shares represented by options handled, purchased, sold and/or endorsed by you for my account or to buy for my account and risk any option as you may deem necessary or appropriate. Any and all expenses or losses incurred in this connection will be reimbursed by me.
4. In addition to the terms and conditions hereof, my option account will be subject to all of the terms and conditions of all other agreements heretofore or hereafter at any time entered into with you relating to the purchase and sale of securities and commodities except to the extent that such other agreements are contrary to or inconsistent herewith.

FROM : COHEN 850 PARK AVE

FAX NO. 212 111 2332

DATE OF BIRTH 01/15/1951

5. This agreement shall apply to all puts or call which you may have executed, purchased, sold or handled for any account of mine and also shall apply to all puts, or calls which you may hereafter purchase, sell, handle or execute for any account of mine.
6. I have received from the company the most recent risk disclosure documents entitled "Understanding the Risks and Uses of Listed Options", "Listed Options on Stock Indices", "Listed Options on Foreign Currencies", and "Listed Options in Debt Instruments". I have read and understand the information contained in these documents.
7. I understand that you assign exercise notices on a random basis except that with respect to options on the following debt instruments: Treasury Bonds, Treasury Notes, Treasury Bills and GNMA's, you may preferentially assign exercises of block-size (i.e. covering \$1,000,000 or more of underlying securities) to block-size writing positions and you may preferentially assign smaller exercises to smaller writing positions. I understand that upon my request you will provide me with further information regarding the procedure used to assign exercise notices.

DATED _____

ACCOUNT NO. _____

SIGNATURES

(If a Corporation)

(If Individuals)

(Name of Corporation)

(Second Party if Joint Account)

By _____

Title _____

(If a Partnership)

(Name of Partnership)

SEAL

By _____

(A Partner)

FROM : COHEN 850 PARK AVE

FAX NO. 212 486-8178

HPF: 04 2000 01-4411 10



BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
805 Third Avenue New York, NY 10022

212 250-8124

800 334-1343

Fax 212 486-8178

Congress has mandated that all interest and dividend payers including banks, corporations and funds must withhold 10% of all dividends or interest paid **UNLESS** you complete and return the form at the bottom of this page.

Important New Tax Information

"Under the Federal income tax law, you are subject to certain penalties as well as with-holding of tax at a 20% rate if you have not provided us with your correct social security number or other taxpayer identification number. Please read this notice carefully.

You (as a payee) are required by law to provide us (as payer) with your correct taxpayer identification number. If you are an individual, your taxpayer identification is your social security number. If you have not provided us with your correct taxpayer identification number, you may be subject to a \$50 penalty imposed by the Internal Revenue Service. In addition, dividend payments that we make to you may be subject to backup withholding starting on January 1, 1984.

Backup withholding is different from the 10% withholding on interest and dividends that was repealed in 1983. If backup withholding applies, payer is required to withhold 20% of dividend payments made to you. Backup withholding is not an additional tax. Rather, the tax liability of persons subject to backup withholding will be reduced by the amount of tax withheld. If withholding results in an overpayment of taxes, a refund may be obtained".

Please sign the form and return it to us.

Even if you have already provided this information it is required by the IRS that all information requested below be provided again.

Thank you for your cooperation.

SUBSTITUTE INTERNAL REVENUE SERVICE FORM W-9

Account Number(s): _____

Taxpayer Identification Number. _____

Name: _____

Address: _____

(Signature) _____

"Under penalties of perjury, I certify that the number shown
On this form is my correct Taxpayer Identification Number"

Please fill in your name, address, taxpayer identification number, and sign above.

FROM : CUBEN 850 PARK AVE

FAX NO. : 212 486 8178

HPD. 04 2003 07:44PM 17



BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
885 Third Avenue New York, NY 10022

212 230-2424
800 334-1343
Fax 212 486-8178

TRADING AUTHORIZATION LIMITED TO PURCHASES
AND SALES OF SECURITIES AND OPTIONS

To Whom It May Concern:

The undersigned hereby authorizes Bernard L. Madoff (whose signature appears below) as his agent and attorney in fact to buy, sell and trade in stocks, bonds, options and any other securities in accordance with your terms and conditions for the undersigned's account and risk and in the undersigned's name, or number on your books. The undersigned hereby agrees to indemnify and hold you harmless from, and to pay you promptly on demand any and all losses arising therefrom or debt balance due thereon. However, in no event will the losses exceed my investment.

In all such purchases, sales or trades you are authorized to follow the instructions of Bernard L. Madoff in every respect concerning the undersigned's account with you; and he is authorized to act for the undersigned and in the undersigned's behalf in the same manner and with the same force and effect as the undersigned might or could do with respect to such purchases, sales or trades as well as with respect to all other things necessary or incidental to the furtherance or conduct of such purchases, sales or trades. All purchases, sales or trades shall be executed strictly in accordance with the established trading authorization directive.

The undersigned hereby ratifies and confirms any and all transactions with you heretofore or hereafter made by the aforesaid agent or for the undersigned's account.

This authorization and indemnity is in addition to (and in no way limits or restricts) any rights which you may have under any other agreement or agreements between the undersigned and your firm.

This authorization and indemnity is also a continuing one and shall remain in full force and effect until revoked by the undersigned by a written notice addressed to you and delivered to your office at 885 Third Avenue but such revocation shall not affect any liability in any way resulting from transaction initiated prior to such revocation. This authorization and indemnity shall enure to the benefit of your present firm and any successor firm or firms irrespective of any change or changes at any time in the personnel thereof for any cause whatsoever, and of the assigns of your present firm or any successor firm.

Dated, _____

(City)

(State)

Very truly yours, _____
(Client Signature)

Signature of Authorized Agent: _____

FROM : COHEN 850 PARK AVE

FROM NO. 1212 1ST AVE

APR 17 2009 10:11 AM

EXHIBIT D

Trust - Fidelity AccountSM Application

\$2,500 minimum to open account

1 ACCOUNT SETUP

Account Owner

Name of Trust _____ Date of Trust / / For the benefit of _____ Tax Identification (or Social Security Number) _____

Address and Phone Number: Permanent street address is required.

Permanent Street Address (no P.O. Boxes) _____

Mailing Address _____ City _____ State _____ Zip _____
(If different from above)

Home Phone () _____ Work Phone () _____

E-mail _____
Trustee-1 _____ Trustee-2 _____

2 REQUIRED INFORMATION

Trustee-1

Trustee-2

Trustee Name (First, MI, Last): _____

Date of Birth (Month/Day/Year): / / _____

Social Security Number: _____

Citizenship Country of citizenship: ☐ U.S. ☐ Other _____
Country of tax residence: ☐ U.S. ☐ Other _____

Employment Status: ☐ Employed ☐ Retired ☐ Not employed ☐ Employed ☐ Retired ☐ Not employed

Occupation: (If retired or not employed, indicate source of income) _____

Employer's Name and Address: _____

Affiliations:

Are you affiliated with or employed by a stock exchange or member firm of an exchange or the NASD, a municipal securities broker-dealer, or by Fidelity? ☐ Yes, with _____ (see instructions) ☐ Yes, with _____ (see instructions)

Are you a "control person" or "affiliate" of a public company as defined in SEC Rule 144? ☐ Yes. Trading symbol: _____ Company: _____
This would include, but is not necessarily limited to, 10% shareholders, policy-making executives, and members of the Board of Directors.

3 FINANCIAL PROFILE OF TRUST

Investment Objective

See supplemental information booklet for descriptions (choose up to two)

- ☐ Preservation of Capital
☐ Income
☐ Aggressive Income
☐ Growth
☐ Speculation

Annual Income

(from all sources)

- ☐ Under \$20,000
☐ \$20,000-\$50,000
☐ \$50,001-\$100,000
☐ Over \$100,000

Estimated Net Worth

(excluding residence)

- ☐ Under \$30,000
☐ \$30,000-\$50,000
☐ \$50,001-\$100,000
☐ \$100,001-\$300,000
☐ Over \$300,000

Estimated Liquid Net Worth

- ☐ Under \$15,000
☐ \$15,000-\$50,000
☐ \$50,001-\$100,000
☐ \$100,001-\$300,000
☐ Over \$300,000

Federal Tax Bracket

- ☐ < 15%
☐ 25%-27½%
☐ > 27½%

4 CORE ACCOUNT

5 FUNDING YOUR ACCOUNT

By Check

- ☐ I have enclosed a check for \$ _____ made payable to National Financial Services LLC, to be deposited to my core account.
☐ Please purchase a mutual fund(s) as indicated below. I understand the fund(s) can only be purchased consistent with its prospectus and after my check has been deposited in my core account. I have read the prospectus for this fund.

Fund Family and Fund Name _____

Fund Symbol _____ \$ _____
Generally \$2,500 initial purchase minimum*

Fund Family and Fund Name _____

Fund Symbol _____ \$ _____
Generally \$2,500 initial purchase minimum*

*Fidelity fund minimums are generally \$2,500. Higher minimums apply for Fidelity index funds, municipal bond funds and some money market funds; see prospectus for more information. For non-Fidelity funds see prospectus for minimums.

FRUIT CUPERT 650 PARK AVE

FORM NO. 212 111 2332

HPF. 04 2003 01-40711 F11

Transfer from Existing Fidelity Account

- ☐ I am transferring all shares or positions from my non-retirement mutual fund or Fidelity Account(s), as follows:

Fidelity Account Number:

Transfer from Other Firm

- ☐ I am transferring money or securities from another firm and have included a Fidelity Account Transfer form (see attached form).

Depositing Certificates

- ☐ I am depositing _____ appropriately endorsed certificates.
(number of)

6 OVERDRAFT PROTECTION AND MARGIN CREDIT

- ☐ Check here to be considered for margin borrowing.

7 ACTIVE TRADER SERVICES

Check below to be considered for our active trader services and discounted commissions if you plan on trading at least 36 times over a rolling 12-month period and will have at least \$30,000 in assets at Fidelity.

I plan to trade ☐ 36-71 times ☐ 72-239 times ☐ 240(+) times

8 ACCOUNT FEATURES

By selecting the features below, I acknowledge I have read and agree to the terms set forth in the Customer Agreement.

Cash Management Features

Mutual Fund Distributions: All distributions from mutual funds held in your account will be reinvested in the fund unless you check here. ☐

Fidelity Money Line®

- ☐ Yes, I wish to establish Money Line. A voided check from my bank is attached to this application.

Checkwriting

- ☐ Yes, I wish to establish checkwriting. Sign and attach the checkwriting signature card located on the last page of this booklet and return with this application.

Fidelity BillPay™

- ☐ Yes, I wish to establish BillPay. I understand that if I do not have or maintain a balance of \$30,000 across accounts, a monthly fee for this service may be assessed.

Additional information and forms are available at Fidelity.com for the following account features.

Also available with a \$2,500 minimum balance in your account:

- Direct Deposit
- Fidelity Automatic Account Builder™
- Bank Wire

Available with a \$5,000 minimum balance in your account:

- Fidelity Debit Card

Available with a \$30,000 minimum balance in your account:

- Fidelity AccessLine®

For Fidelity Use Only	<input type="checkbox"/> Cash	<input type="checkbox"/> Margin	<input type="checkbox"/> ATP
Account # Assigned	Reg. Rep. Signature	Date	
Approving Manager's Signature		Date	

9 SIGNATURE

Each owner and trustee must READ the separate Customer Agreement and SIGN this section in ink.

On behalf of the Trust, I hereby request Fidelity Brokerage Services LLC and National Financial Services LLC (collectively "Fidelity" or "you") to open a Fidelity Account in the name of the Trust listed as account owner on this application. The Trustee(s) hereby certify the following:

- You have the authority to accept orders and other instructions relative to the Trust accounts identified herein from those individuals or entities listed in Section 2. They may execute any documents on behalf of the Trust which you may require. By signing this form, the Trustee(s) hereby certifies(y) that you are authorized to follow the instructions of any Trustee and to deliver funds, securities, or any other assets in the Fidelity Account to any Trustee or on any Trustee's instructions, including delivering assets to a Trustee personally. Fidelity, in its sole discretion and for its sole protection, may require the written consent of any or all Trustees prior to acting upon the instructions of any Trustee.
- There are no other Trustee(s) of the Trust other than those listed in Section 2.
- Should only one person execute this agreement, it shall be a representation that the signer is the sole Trustee. Where applicable, plural references in this certification shall be deemed singular.
- We, the Trustees, have the power under the Trust and applicable law to enter into the transactions and issue the instructions that we make in this account. Such power may include, without limitation, the authority to buy, sell (including short sales), exchange, convert, tender, redeem and withdraw assets (including delivery of securities in and from the account) and to trade securities on margin or otherwise (including the purchase and/or sale of option contracts) for and at the risk of the Trust. We understand that all orders and transactions will be governed by the terms and conditions of all other account agreements applicable to this account.
- We, the Trustees, jointly and severally, indemnify you and hold you harmless from any claim, loss, expense or other liability for effecting any transactions, and acting upon any instructions given by the Trustees. We, the Trustees, certify that any and all transactions effected and instructions given on this account will be in full compliance with the Trust.
- We, the Trustees, agree to inform you in writing of any change in the composition of the Trustees, or any other event which could alter the certifications made above.
- We, the Trustees, agree that any information we give to Fidelity on this account will be subject to verification, and we authorize you to obtain a credit report about me (any of us) individually at any time. Upon written request, Fidelity will provide the name and address of the credit reporting agency used.
- I acknowledge that I have read, understood, and agree to be bound to the terms and conditions set forth in the Customer Agreement as are currently in effect and as may be amended from time to time. I am at least 18 years of age and of full legal age in the state in which I reside. I understand that, upon issuer's request in accordance with applicable rules and regulations, you will supply my name to issuers of any securities held in my account so I might receive any important information regarding them, unless I notify you in writing not to do so.
- I understand that the Customer Agreement and its enforcement shall be governed by the laws of the Commonwealth of Massachusetts. It shall cover individually and collectively all accounts which I may open or reopen with Fidelity. It shall inure to the benefit of Fidelity's successors and assigns, whether by merger, consolidation, or otherwise. Fidelity may transfer my account to your successors and assigns, and this Agreement shall be binding upon my heirs, executors, administrators, successors, and assigns.
- I hereby authorize Fidelity, upon receiving instructions from me, to make payments of amounts representing redemptions by me or distributions payable to me by initiating credit or debit entries to the bank account "Bank" indicated on the attached "voided" check. I authorize and request Bank to accept such entries from Fidelity, and to credit or debit, as indicated, my account at the Bank in accordance with these entries. I understand that Fidelity will not be liable for any loss, expense, or cost arising out of my instructions provided that it institutes reasonable procedures to prevent unauthorized transactions. I acknowledge that this authorization may only be reviewed by providing written notice of revocation to Fidelity. In such time and manner as afford Fidelity and Bank a reasonable opportunity to act upon it.
- If I am a U.S. person, I certify under penalties of perjury that: (1) I am a U.S. person (including a U.S. resident alien) and the Social Security or taxpayer identification number provided above is correct; and (2) I am not subject to IRS backup withholding because: (a) I am exempt from backup withholding; or (b) I have not been notified by the IRS that I am subject to backup withholding as a result of a failure to report all interest or dividends; or (c) I have been notified by the IRS that I am no longer subject to backup withholding. (Cross out item 2 if it does not apply to you.) If I am not a U.S. person, and I am submitting IRS Form W-8 BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax withholding, with this form to certify my foreign status and, if applicable, claim tax treaty benefits.
- The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.
- The following clause referring to lending of securities applies only to those accounts eligible and approved for margin. I understand that UGMA/UTMA, estate, and other non-trust fiduciary accounts cannot use margin. I hereby authorize Fidelity to lend, hypothecate, or re-hypothecate, separately, or with the property of others, either to yourself or to others, any property you may be carrying for me on margin. This authorization applies to all my accounts you carry and shall remain in force until you receive written notice of revocation of your main office in Boston, MA.
- This account is governed by a predispute arbitration clause, which is found in Section 18 of the Customer Agreement. I acknowledge receipt of the predispute arbitration clause.

SIGNATURE OF TRUSTEE-1

Date (month, day, year)

X

SIGNATURE OF TRUSTEE-2

Date (month, day, year)

X

Fidelity Investments is a registered trademark owned by FMR Corp. Accounts are carried

Checkwriting for Non-Retirement Business/Trust/Fiduciary Fidelity Accounts

Customer Information:

Name of Business/Trust _____ Social Security or TIN _____
Brokerage:
or
Mutual Fund: _____
Fund Name _____ Mutual Fund Account Number _____
Evening Phone: (_____) _____
Daytime Phone: (_____) _____

Use this form to add checkwriting to the following Fidelity account registrations: Business/Trust/Partnerships/Sole-Proprietorship/Conservator/Guardian/Church or Religious Order/Unincorporated Association/Investment Club/Estate.

Complete the Customer Information section above and the signature card. Make sure the address you have on file with Fidelity is correct, as checkbooks will be sent to your record address. To update your address, visit us at Fidelity.com.

Checking activity will be reported on your statement, and canceled checks will not be returned. If you need a check copy, call us or request a copy at our Web site (a fee may apply).

For Brokerage Accounts: A minimum account balance is required. You may further personalize the information appearing on your checks by completing Section I.

For Mutual Fund Accounts: Checkwriting is available only for money market funds and certain bond funds, and most funds have a \$500 minimum on checks. Refer to the prospectus to be sure your fund offers checkwriting. Your name and address will be printed on the checks.

Note that for bond funds, the share price and your account balance may change daily. If unsure, verify your balance prior to writing a check, and leave a sufficient amount to cover possible price changes. Check redemptions from bond funds are reportable events for tax purposes.

If you have any questions, call us at 800-544-6666.

Return the completed form to: Fidelity Investments, PO Box 770001, Cincinnati, OH 45277-0001

Please continue →



For Fidelity use only

Signature Card for Checkwriting

Do not detach this card. Use a blue or black pen, and print clearly in CAPITAL LETTERS.

This card supersedes any signature card already on file for the same account.

This card provides additional signers to this account.

Indicate the number of signatures required to honor a check. If no box is checked, one signature will be required.

One signature Two signatures (for business accounts only)

Account Number: Brokerage
Print Names _____

Signature _____

or Mutual Fund _____
Date _____

FROM : COHEN 850 PARK AVE

FAX NO. : 212 717 2932

Apr. 04 2003 07:46PM P13

1 BROKERAGE ACCOUNT CHECK PERSONALIZATION

Your name and address will be printed on checks, but you may customize them with the following options:

- ☐ Name(s) Only
- ☐ Name(s), Address, and Daytime Telephone Number
- ☐ Name(s), Address, and Evening Telephone Number

Important Reminders:

- All owners must complete the signature card. Print your name(s) at left, and sign within the box(es) to the right.
- For UGMA/UTMA accounts only the custodian should sign.
- For business accounts all authorized persons should sign.

2 DOCUMENTATION TO ADD OR CHANGE A SIGNATURE

Please provide the following documentation in order to add or change an individual(s) checkwriting privileges:

Business Accounts

- ☐ Certified Copy of the Corporate Resolution, dated within 60 days documenting new signers
- ☐ Signature Guarantee of an Officer other than new signers

Trust Account

- ☐ Signature Guarantee of current trustee
- ☐ Trust Certification of Investment power form

Fiduciary

- ☐ Signature guarantee of person authorized to act on behalf of the account.
- ☐ Documentation authorizing the person to sign on behalf of the account. If you are unsure, call Fidelity for instructions.



PO Box 770001, Cincinnati, OH 45277-0002
Fidelity Distributors Corporation
Fidelity Brokerage Services LLC, Member NYSE, SIPC.

316324

U.120-SCP-0201
1.753019.101

By signing this signature card on the reverse side, the signatory(ies) agree(s) to be subject to the terms and conditions, guidelines, and rules applicable to your account as now in effect and as amended from time to time, of the fund(s), and of UMB Bank, N.A. ("the Bank"), as they pertain to the use of redemption checks; therefore, all registered owners must sign this signature card. All checks will require only one signature unless otherwise indicated on the face of this card. Each signatory guarantees the genuineness of the other's signature on this card.

The Bank is hereby appointed agent by the account holders signing this card and, as such agent, is directed to request redemption of shares of such Fidelity fund(s) or cash in the core account as designated by the account holders from time to time, and as recorded on Fidelity's records, upon receipt of, and to the amount of, checks drawn upon this account(s). In so acting, the Bank shall be liable only for its own negligence. Account holders will be subject to the Bank's rules, regulations and associated laws governing check

It is further agreed as follows for mutual fund accounts:

1. All items, with the exception of those drawn on Spartan® money market funds and Fidelity Municipal Money Market Fund, must be for a minimum of \$500 (or such other minimum amounts as may from time to time be established upon prior written notice to the shareholders, including the accounts of Spartan money market funds and Fidelity Municipal Money Market Fund), or they may be returned to the shareholders marked "Refer to Maker."
2. This card supersedes any card already on file for the same T Master Account, fund, or account number.
3. Refer to the fund prospectus for minimum check amounts and any applicable fees.
4. You may obtain a copy of the "Statement of Terms and Conditions" applicable to your account by calling Fidelity.

EXHIBIT E

Page 1 of 1

Jim Cohen

From: "Kaufman, Barry" <Barry.Kaufman@GT.com>
To: "James Cohen" <jcohen48@nyc.rr.com>
Cc: "Morrie Abramson" <morrie@morrieabramson.com>
Sent: Tuesday, March 11, 2003 12:53 PM
Subject: Tax Treatment of Madoff Investment

You asked that I advise you of how the income/expense for tax purposes would be handled with respect to the Madoff Investment.

Jerry Paine, tax director at Grant Thornton, and I reviewed the tax treatment of the income and expense as well as the tax return required and determined the following:

A grantor trust, U.S. Income Tax Form 1041 will be prepared annually.

The return will indicate that all income/expense is taxed to the individual grantors/beneficiaries.

A schedule will be attached to the return reflecting the name, address and social security number of each grantor/beneficiary and the income allocated to each.

Each individual/beneficiary will include on his individual tax return, U. S. Form 1040, his respective amounts.

If you or your tax advisor need additional information, please give me or Jerry a call.

Barry Kaufman
333 Clay, Suite 2700
Houston, Texas 77002
832-476-3613

EXHIBIT F

James H Cohen Special Trust

Madoff P & L For The Month of _____

Beneficiary	Ownership %	Original Investment	Current Month	YTD	Current Value
James H Cohen	36.111	\$ 650,000.00			
Mirrie K. Abramson	36.111	650,000.00			
Mirry E. Kaufman	27.778	500,000.00			
	100.000	\$1,800,000.00	\$	(+-%) \$	(+-%)

EXHIBIT 1A

**First Amendment to the James H. Cohen
Special Trust Agreement and Declaration of Trust**

THIS IS THE FIRST AMENDMENT, dated December 17, 2004, to the James H. Cohen Special Trust Agreement and Declaration of Trust entered into on April 11, 2003 by, between and among James H. Cohen (the "Trustee" and an "Original Beneficiary"), Morrie K. Abramson, and Barry E. Kaufman (individually referred to herein as an "Original Beneficiary," and collectively referred to herein as the "Original Beneficiaries").

WITNESSETH:

WHEREAS, the Trustee and the Original Beneficiaries had entered into an Agreement and Declaration of Trust, dated April 11, 2003 (the "Trust Agreement"), pursuant to which a trust known as the John H. Cohen Special Trust (the "Trust") was created, and such Trust Agreement and Trust are in full force and effect;

WHEREAS, pursuant to Section 7-1.17(b) of the New York Estates Powers and Trusts Law (the "EPTL"), and Paragraph 12 of the Trust Agreement, the Trustee and Original Beneficiaries desire to amend this Trust Agreement as set forth below in anticipation of admitting additional beneficiaries, referred to herein as "New Beneficiaries" (each of the beneficiaries under the Trust Agreement, whether an Original Beneficiary or a new New Beneficiary, shall be referred to herein individually as a "Beneficiary," and collectively as "Beneficiaries");

WHEREAS, the Original Beneficiaries will retain full voting and consent rights under the Trust Agreement, and the New Beneficiaries shall have no voting or consent rights except with respect to their own additional contributions and withdrawal from the Trust, upon the terms and conditions set forth herein;

WHEREAS, pursuant to Paragraph 5(b), the Trustee and Original Beneficiaries desire to admit Robyn C. Berniker, Alan D. Garfield, Marion Garfield and Erin M. Hellberg as New Beneficiaries, conditioned upon satisfaction of all requirements under the Trust Agreement as amended herein, with the limited voting rights set forth herein, and to accept their respective \$125,000 initial contributions;

NOW THEREFORE, in consideration of the premises and mutual covenants contained in this First Amendment, and for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto, intending to be legally bound, agree as follows:

1. All references in Sections 1(a), (b), the first sentence of 1(f), 3(c), 4(b), 5(a), 6(a), 10 and 12 of the Trust Agreement to "beneficiary" or "beneficiaries" are hereby replaced with references to "Original Beneficiary" or "Original Beneficiaries." In the event of the death of an Original Beneficiary, the term "Original Beneficiary," as used in the Trust Agreement, this First Amendment, and amendment hereafter, shall refer to the heirs of such Original Beneficiary.

2. The first sentence of Section 3(b) of the Trust Agreement is replaced in its entirety by the following language: "A majority in interest of the Original Beneficiaries may, at any time, by written agreement or by notice transmitted to the Trustee, to each Beneficiary and to Madoff, designate a new Trustee to replace the existing Trustee."

3. The second sentence of Section 4(c) of the Trust Agreement is replaced in its entirety by the following language: "A majority in interest of the Original Beneficiaries may authorize the Trustee either, (i) to liquidate securities from the Accounts, or (ii) to convey securities from the Accounts, in order to pay the withdrawing Beneficiary the value of his interest in the Accounts."

4. The language in Section 5(b) of the Trust Agreement is replaced in its entirety with the following: "New Beneficiaries may be admitted into the Trust with the consent of all existing Original Beneficiaries and the Trustee."

5. The language in Section 5(c) of the Trust Agreement is replaced in its entirety with the following language:

In order for additional contributions to be made to the Trust or additional Beneficiaries admitted, written notice of the proposal must be provided to the Trustee and all existing Beneficiaries by fax, prepaid overnight courier service or e-mail, the written consent of all existing Original Beneficiaries must have been transmitted and received by the Trustee within the same 10-day period, and Madoff must have accepted the newly contributed funds and credited them to the Madoff Account prior to the last business day of the Madoff Account's current monthly statement accounting period.

6. New Beneficiaries will have the same rights as the Original Beneficiaries to withdraw from the Trust pursuant to Section 4(a) of the Trust Agreement, and to participate in the profits and losses of the Trust in accordance with their respective Ownership Percentages as set forth in Exhibit A of the Trust Agreement, as amended by the Trustee. A majority of the Original Beneficiaries may, at any time, upon notice to a New Beneficiary, with a copy to the Trustee and all other Beneficiaries, remove such New Beneficiary or compel such New Beneficiary to reduce his or her contribution amount to the Trust. The Trustee is authorized to take such action, and execute such documents, as the Trustee deems are reasonable or necessary to effectuate the removal or reduction, as the case may be

7. The Trustee reserves the right to modify and update the Exhibit F referred to in Section 6(d) of the Trust Agreement from time to time without the consent of the Beneficiaries, and will distribute a copy of Exhibit F upon each revision to the Beneficiaries.

8. The following new language is hereby added to Section 7 of the Trust Agreement:

(d) Each New Beneficiary shall be responsible for all administrative, professional and/or legal fees incurred by the Trust in connection with such New Beneficiary's admission. The minimum fee payable by each New Beneficiary shall be one thousand five hundred dollars (\$1,500) which shall, defray, to the extent it exceeds actual costs of admission, the expense incurred by the Trust in the preparation of the original Trust Agreement and in the implementation the Trust provisions. Any amount in excess of actual costs shall be distributed by the Trust to the Original Beneficiaries in proportion to their initial Ownership Percentages under the Trust Agreement. If such fee is not paid by the New Beneficiary upon admission to the Trust, the Trustee is authorized to deduct such amount from the contribution(s) made to the Trust by such New Beneficiary, and any accrued profits on such contribution(s).

9. Any amendment approved by the Original Beneficiaries under Section 12 of the Trust Agreement shall be null and void to the extent that such amendment impairs or nullifies the New Beneficiaries' rights hereunder unless all New Beneficiaries have agreed to such amendment.

10. The following language is added to Section 14 of the Trust Agreement:

Each Beneficiary hereunder represents and warrants that he or she has not received, and will not receive, any finders fee or any other consideration, directly or indirectly, for the admission of any Beneficiary under this Trust Agreement or any contribution or other transaction in connection with the Trust Agreement or the Madoff Account. No Beneficiary may act as a broker-dealer with respect to any of the Trust's investments or capital contributions. Any Beneficiary who receives any such fee or other consideration in contravention of this Section shall be removed as a Beneficiary from the Trust, upon the Trustee's delivery of notice of removal to the Beneficiary, and the removed Beneficiary shall forfeit such fee to the Trustee to be distributed to those of the Original Beneficiaries who did not receive such wrongful fee, in proportion to their initial Ownership Percentages under the Trust Agreement. If such fee is not paid over to the Trustee upon demand, the Trustee is authorized to deduct such amount from the

contribution(s) made to the Trust by such Beneficiary,
and any accrued profits on such contribution(s).

11. The Trustee is hereby authorized, without the consent of the Beneficiaries, to update Exhibit A of the Trust Agreement as necessary to reflect the admission and withdrawal of beneficiaries, changes in the respective Ownership Percentages of each Beneficiary upon such admission or withdrawal of a Beneficiary, or as otherwise required, and to distribute a copy of each such updated Exhibit A to all of the Beneficiaries.

12. The method of delivery of any notice under the Trust Agreement is hereby modified to delivery by fax, prepaid overnight courier service or e-mail. Notice shall no longer be required to be delivered by fax and Federal Express.

13. Robyn C. Berniker, Alan D. Garfield, Marion Garfield and Erin M. Hallberg are hereby admitted under the Trust Agreement, as amended herein, as New Beneficiaries, effective upon the full satisfaction by each such New Beneficiary of the following pre-conditions set forth in Section 5 of the Trust Agreement and in this First Amendment no later than the close of business on December 31, 2004:

(a) Written notice of all the proposed admissions and additional contributions has been provided to the Trustee and to all Original Beneficiaries by fax, overnight courier service or e-mail, and the written consent of all Original Beneficiaries is transmitted and received by the Trustee no more than ten (10) days from the date that the Original Beneficiaries received the written notice;

(b) All Original Beneficiaries have consented to the admission of the New Beneficiaries by executing this First Amendment, and delivered an original executed copy of this First Amendment to the Trustee;

(c) The New Beneficiaries, by their execution of this First Amendment, agree to their admission to the Trust in accordance with the Trust Agreement as amended herein, and to be bound by the terms and conditions of the Trust Agreement as amended herein and hereafter;

(d) The New Beneficiaries deliver an executed original copy of this First Amendment to the Trustee;

(e) Each New Beneficiary contributes one hundred twenty five thousand dollars (\$125,000) to the Trust;

(f) Bernard L. Madoff Securities, LLC ("Madoff") accepts each such initial contribution and credits it to one or more retail brokerage accounts in the name of the Trust (the "Madoff Account") prior to the last business day of the Madoff Account's current monthly statement accounting period but no later than December 31, 2004.

If the pre-conditions set forth in this Section 13 of the First Amendment are not fully satisfied by a proposed New Beneficiary, such New Beneficiary shall not be admitted to the Trust as a Beneficiary, and the Trustee will promptly return to such New Beneficiary the amount of his

contribution (adjusted for profits or losses incurred on the contribution if it has been credited to a Trust Account).

14. Robyn C. Berniker, Alan D. Garfield, Marion Garfield and Erin M. Hallberg may invest up to eight hundred thousand dollars (\$800,000) in the aggregate over and above their aggregated initial contributions without the approval of the Original Beneficiaries or the Trustee. Any of these New Beneficiaries seeking to contribute in excess of the \$800,000 aggregated amount must give thirty days' prior written notice of such contribution to the Trustee and the Original Beneficiaries, and must obtain the approval of the Trustee and all of the Original Beneficiaries for such contribution. The Trustee and the Original Beneficiaries may withhold their consent in their sole discretion. The Trustee has sole discretion in resolving any dispute among the New Beneficiaries with respect to additional contributions. The Trustee's decision in any such dispute shall be binding and final.

15. The New Beneficiaries, jointly and severally, shall pay to the Trustee the fees required under Paragraph 7 of this Trust Agreement, as amended herein, but shall not be required to pay a minimum admission fee in excess of \$1,500 in total.

16. Notices under the Trust Agreement may be delivered to the New Beneficiaries at the following addresses, fax numbers and/or e-mail addresses:

Robyn C. Berniker
7 Clearmeadow Court
Woodbury, New York 11797
(516) 692-5863 (F)
berniefish@aol.com

Alan D. Garfield
675 Third Avenue, Suite 1606
New York, New York 10017
(212) 661-0333 (O)
(212) 661-9425 (F)
adggizmo@aol.com

Marion Garfield
ISO East 69th Street, Apt. 20P
New York, New York 10021
(212) 517-7761 (F)
mbgecho@aol.com

Erin M. Hellberg
5 Galleine
Commack, New York 11725
(516) 543-5575 (F)
troysmom@optonline.net

17. Except as specifically amended herein, the parties hereto ratify and confirm all provisions of the Trust Agreement.

18. This First Amendment may be executed in two or more counterparts, each of which shall be binding on the party executing it, and all of which together shall constitute a single agreement.

IN WITNESS WHEREOF, the parties hereto have entered into this First Amendment to be effective on the date first above written.

JAMES H. COHEN
Trustee and Original Beneficiary

MORRIE K. ABRAMSON
Original Beneficiary

BARRY E. KAUFMAN
Original Beneficiary

ACCEPTED AND AGREED TO:

ROBYN C. BERNIKER
New Beneficiary

ALAN D. GARFIELD
New Beneficiary

MARION GARFIELD
New Beneficiary

ERIN M. HELBERG
New Beneficiary

STATE OF NEW YORK)
 : ss.:
COUNTY OF NEW YORK)

On this ____ day of December, 2004, before me personally came JAMES H. COHEN, known to me to be the person who executed the foregoing Trust Agreement and who acknowledged to me that he executed same in the capacity set forth in the Trust Agreement.

Notary Public

STATE OF TEXAS)
 : ss
COUNTY OF _____)

On this ____ day of December, 2004, before me personally came MORRIE K. ABRAMSON, known to me to be the person who executed the foregoing Trust Agreement and who acknowledged to me that he executed same in the capacity set forth in the Trust Agreement.

Notary Public

STATE OF TEXAS)
 : ss
COUNTY OF _____)

On this ____ day of December, 2004, before me personally came BARRY E. KAUFMAN, known to me to be the person who executed the foregoing Trust Agreement and who acknowledged to me that he executed same in the capacity set forth in the Trust Agreement.

Notary Public

STATE OF NEW YORK)
 : ss
COUNTY OF _____)

On this ____ day of December, 2004, before me personally came ROBYN C. BERNIKER,
known to me to be the person who executed the foregoing Trust Agreement and who acknowledged
to me that he executed same in the capacity set forth in the Trust Agreement.

Notary Public

STATE OF NEW YORK)
 : ss
COUNTY OF NEW YORK)

On this ____ day of December, 2004, before me personally came ALAN D. GARFIELD,
known to me to be the person who executed the foregoing Trust Agreement and who acknowledged
to me that he executed same in the capacity set forth in the Trust Agreement.

Notary Public

STATE OF NEW YORK)
 : ss.:
COUNTY OF NEW YORK)

On this ____ day of December, 2004, before me personally came MARION GARFIELD,
known to me to be the person who executed the foregoing Trust Agreement and who acknowledged
to me that he executed same in the capacity set forth in the Trust Agreement.

Notary Public

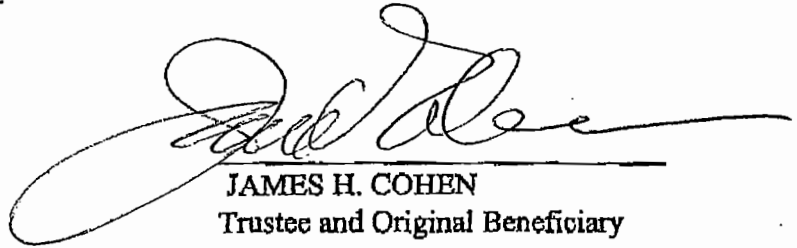
STATE OF NEW YORK)
 : ss
COUNTY OF NEW YORK)

On this ____ day of December, 2004, before me personally came ERIN M. HELLBERG,
known to me to be the person who executed the foregoing Trust Agreement and who acknowledged
to me that he executed same in the capacity set forth in the Trust Agreement.

Notary Public

18. This First Amendment may be executed in two or more counterparts, each of which shall be binding on the party executing it, and all of which together shall constitute a single agreement.

IN WITNESS WHEREOF, the parties hereto have entered into this First Amendment to be effective on the date first above written.



JAMES H. COHEN
Trustee and Original Beneficiary

MORRIE K. ABRAMSON
Original Beneficiary

BARRY E. KAUFMAN
Original Beneficiary

ACCEPTED AND AGREED TO:

ROBYN C. BERNIKER
New Beneficiary

ALAN D. GARFIELD
New Beneficiary

MARION GARFIELD
New Beneficiary

ERIN M. HELBERG
New Beneficiary

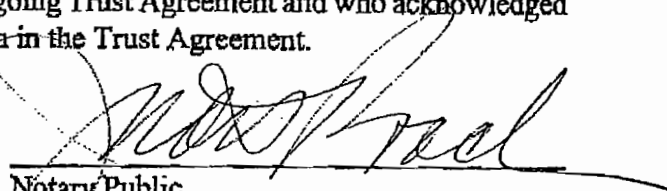
STATE OF NEW YORK)

: ss.:

COUNTY OF NEW YORK)

On this 22 day of December, 2004, before me personally came JAMES H. COHEN, known to me to be the person who executed the foregoing Trust Agreement and who acknowledged to me that he executed same in the capacity set forth in the Trust Agreement.

JUDITH ROACH
Notary Public, State of New York
No. 01RO4859286
Qualified in Queens County
Commission Expires May 12, 2008


Notary Public

STATE OF TEXAS)

: ss

COUNTY OF _____)

On this ____ day of December, 2004, before me personally came MORRIE K. ABRAMSON, known to me to be the person who executed the foregoing Trust Agreement and who acknowledged to me that he executed same in the capacity set forth in the Trust Agreement.

Notary Public

STATE OF TEXAS)

: ss

COUNTY OF _____)

On this ____ day of December, 2004, before me personally came BARRY E. KAUFMAN, known to me to be the person who executed the foregoing Trust Agreement and who acknowledged to me that he executed same in the capacity set forth in the Trust Agreement.

Notary Public

FROM : COHEN 810 PARK AVE

FAX NO. : 212 717 2932

Dec. 20 2004 11:49PM PB

18. This First Amendment may be executed in two or more counterparts, each of which shall be binding on the party executing it, and all of which together shall constitute a single agreement.

IN WITNESS WHEREOF, the parties hereto have entered into this First Amendment to be effective on the date first above written.

JAMES H. COHEN
Trustee and Original Beneficiary

Morrie K. Abramson
MORRIE K. ABRAMSON
Original Beneficiary

BARRY E. KAUFMAN
Original Beneficiary

ACCEPTED AND AGREED TO:

ROBYN C. BERNIKER
New Beneficiary

ALAN D. GARFIELD
New Beneficiary

MARION GARFIELD
New Beneficiary

ERIN M. HELBERG
New Beneficiary

FROM : COHEN 810 PARK AVE

FAX NO. : 212 717 2932

Dec. 20 2004 11:49 PM PS

STATE OF NEW YORK)

: ss.:

COUNTY OF NEW YORK)

On this ____ day of December, 2004, before me personally came JAMES H. COHEN, known to me to be the person who executed the foregoing Trust Agreement and who acknowledged to me that he executed same in the capacity set forth in the Trust Agreement.

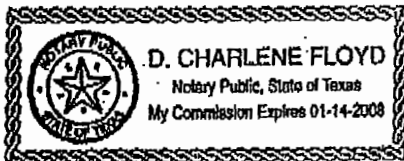
Notary Public

STATE OF TEXAS)

: ss

COUNTY OF Harris)

On this 31st day of December, 2004, before me personally came MORRIS K. ABRAHAMSON, known to me to be the person who executed the foregoing Trust Agreement and who acknowledged to me that he executed same in the capacity set forth in the Trust Agreement.



Charlene Floyd
Notary Public

STATE OF TEXAS)

: ss

COUNTY OF _____)

On this ____ day of December, 2004, before me personally came BARRY E. KAUFMAN, known to me to be the person who executed the foregoing Trust Agreement and who acknowledged to me that he executed same in the capacity set forth in the Trust Agreement.

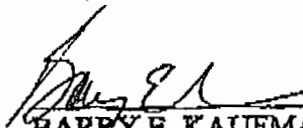
Notary Public

18. This First Amendment may be executed in two or more counterparts, each of which shall be binding on the party executing it, and all of which together shall constitute a single agreement.

IN WITNESS WHEREOF, the parties hereto have entered into this First Amendment to be effective on the date first above written.

JAMES H. COHEN
Trustee and Original Beneficiary

MORRIE K. ABRAMSON
Original Beneficiary



BARRY E. KAUFMAN
Original Beneficiary

ACCEPTED AND AGREED TO:

ROBYN C. BERNIKER
New Beneficiary

ALAN D. GARFIELD
New Beneficiary

MARION GARFIELD
New Beneficiary

ERIN M. HELBERG
New Beneficiary

372A31B

-6-

STATE OF NEW YORK)

: ss.

COUNTY OF NEW YORK)

On this ____ day of December, 2004, before me personally came JAMES H. COHEN, known to me to be the person who executed the foregoing Trust Agreement and who acknowledged to me that he executed same in the capacity set forth in the Trust Agreement.

Notary Public

STATE OF TEXAS)

: ss

COUNTY OF _____)

On this ____ day of December, 2004, before me personally came MORRIE K. ABRAMSON, known to me to be the person who executed the foregoing Trust Agreement and who acknowledged to me that he executed same in the capacity set forth in the Trust Agreement.

Notary Public

STATE OF TEXAS)

: ss

COUNTY OF HARRIS)

On this 21 day of December, 2004, before me personally came BARRY E. KAUFMAN, known to me to be the person who executed the foregoing Trust Agreement and who acknowledged to me that he executed same in the capacity set forth in the Trust Agreement.



Lynn A. Fontenot

Notary Public

18. This First Amendment may be executed in two or more counterparts, each of which shall be binding on the party executing it, and all of which together shall constitute a single agreement.

IN WITNESS WHEREOF, the parties hereto have entered into this First Amendment to be effective on the date first above written.

JAMES H. COHEN
Trustee and Original Beneficiary

MORRIE K. ABRAMSON
Original Beneficiary

BARRY E. KAUFMAN
Original Beneficiary

ACCEPTED AND AGREED TO:

Robyn C. Berniker
ROBYN C. BERNIKER
New Beneficiary

Alan D. Garfield
ALAN D. GARFIELD
New Beneficiary

Marion Garfield
MARION GARFIELD
New Beneficiary

Erin M. Helberg
ERIN M. HELBERG
New Beneficiary

322A31B

-6-

STATE OF NEW YORK)
COUNTY OF N.Y.) ss

On this 23 day of December, 2004, before me personally came **ERIN M. HELBERG and ROBYN C. BERNIKER**, known to me to be the person who executed the foregoing Trust Agreement and who acknowledged to me that he executed same in the capacity set forth in the Trust Agreement.


Notary Public

ALAN GARFIELD
Notary Public, State of New York
No. 02GA6001842
Qualified in New York County
Commission Expires Jan. 26,

STATE OF NEW YORK)
COUNTY OF NEW YORK)

On this 23 day of December, 2004, before me personally came **ALAN D. GARFIELD**, known to me to be the person who executed the foregoing Trust Agreement and who acknowledged to me that he executed same in the capacity set forth in the Trust Agreement.


Notary Public

PEDRO COMAS
Notary Public, State of New York
No. 01CO8119008
Qualified in New York County 2008
Commission Expires November 22,

STATE OF NEW YORK)
COUNTY OF NEW YORK) ss.


On this 23 day of December, 2004, before me personally came **MARION GARFIELD**, known to me to be the person who executed the foregoing Trust Agreement and who acknowledged to me that he executed same in the capacity set forth in the Trust Agreement.


Notary Public

PEDRO COMAS
Notary Public, State of New York
No. 01CO6119008
Qualified in New York County 2008
Commission Expires November 22,

STATE OF NEW YORK)
COUNTY OF N.Y.) ss

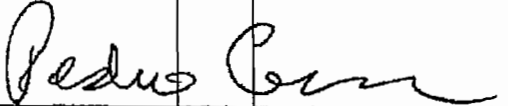
On this 23 day of December, 2004, before me personally came **ERIN M. HELBERG and ROBYN C. BERNIKER**, known to me to be the person who executed the foregoing Trust Agreement and who acknowledged to me that he executed same in the capacity set forth in the Trust Agreement.


Notary Public

ALAN GARFIELD
Notary Public, State of New York
No. 02GA6001842
Qualified in New York County
Commission Expires Jan. 26,

STATE OF NEW YORK)
COUNTY OF NEW YORK) ss

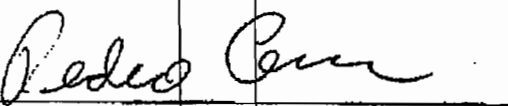
On this 23 day of December, 2004, before me personally came **ALAN D. GARFIELD**, known to me to be the person who executed the foregoing Trust Agreement and who acknowledged to me that he executed same in the capacity set forth in the Trust Agreement.


Notary Public

PEDRO COMAS
Notary Public, State of New York
No. 01CO8119008
Qualified in New York County 2008
Commission Expires November 22, 2008

STATE OF NEW YORK)
COUNTY OF NEW YORK) ss

On this 23 day of December, 2004, before me personally came **MARION GARFIELD**, known to me to be the person who executed the foregoing Trust Agreement and who acknowledged to me that he executed same in the capacity set forth in the Trust Agreement.


Notary Public

PEDRO COMAS
Notary Public, State of New York
No. 01CO6119008
Qualified in New York County
Commission Expires November 22, 2008

EXHIBIT 2



BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
285 Third Avenue New York, NY 10022

Handwritten initials

Handwritten number 4

212 230-2424
800 334-1343
Fax 212 486-8178

TAX ID # or SOCIAL SECURITY #

57-6200-338

~~Mr./Mrs./Ms.~~

NAME

STREET

CITY

STATE

ZIP

TEL. NUMBER

BUSINESS

RESIDENCE

James H. Cohen Special Trust

850 Park Avenue #7C

New York NY 10021-1845

212-249-7459

WE DEEM THE QUESTIONS CONTAINED IN THIS SECTION TO BE REQUIRED BY THE
"KNOW YOUR CUSTOMER" RULE OF THE NATIONAL ASSOCIATION OF SECURITY
DEALERS, AND, THEREFORE, MUST BE ANSWERED IN FULL.

RESIDENCE _____

NAME OF EMPLOYER (IF HOUSEWIFE, NAME THE HUSBAND'S EMPLOYER) _____

EMPLOYER'S ADDRESS _____

OCCUPATION _____

BANK REFERENCE AND ADDRESS _____

OTHER BROKERAGE ACCOUNTS _____

FOR OFFICE USE ONLY

ACCOUNT # ASSIGNED _____

R R'S ESTIMATE OF CLIENTS NET WORTH _____

IS CLIENT OVER 21 YEARS OF AGE

YES _____

NO _____

HOW LONG HAVE YOU KNOWN CLIENT _____

CLIENT IS CITIZEN OF _____

APPROVED BY _____

DATE SENT TO CLIENT _____

CORPORATE RESOLUTION _____

JOINT AGREEMENT _____

CORPORATE ACCOUNT FORM _____

CO-PARTNERSHIP FORM _____



BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
885 Third Avenue New York, NY 10022

212 230-2424
800 334-1343
Fax 212 486-8173

CUSTOMER AGREEMENT

In consideration for you (the "Broker") opening or maintaining one or more accounts (the "Customer"), the Customer agrees to the terms and conditions contained in this Agreement. The heading of each provision of the Agreement is for descriptive purposes only and shall not be deemed to modify or qualify any of the rights or obligations set forth in each such provision. For purposes of this Agreement, "securities and other property" means, but is not limited to money, securities, financial instruments and commodities of every kind and nature and related contracts and options, except that the provisions of paragraph 13 herein (the arbitration clause) shall not apply to commodities accounts. This definition includes securities or other property currently or hereafter held, carried or maintained by you or by any of your affiliates, in your possession or control, or in the possession or control of any such affiliate, for any purpose, in and for any of my accounts now or hereafter opened, including any account in which I may have an interest.

1. APPLICABLE RULES AND REGULATIONS

All transactions in the Customer's Account shall be subject to the constitution, rules, regulations, customs and usages of the exchange or market, and its clearing house, if any, where the transactions are executed by the Broker or its agents, including its subsidiaries and affiliates. Also, where applicable, the transactions shall be subject (a) to the provisions of (1) the Securities Exchange Act of 1934, as amended, and (2) the Commodities Exchange Act, as amended; and (b) to the rules and regulations of (1) the Securities and Exchange Commission, (2) the Board of Governors of the Federal Reserve System and (3) the Commodities Futures Trading Commission.

2. AGREEMENT CONTAINS ENTIRE UNDERSTANDING/ASSIGNMENT

This Agreement contains the entire understanding between the Customer and the Broker concerning the subject matter of this Agreement. Customer may not assign the rights and obligations hereunder without first obtaining the prior written consent of the Broker.

3. SEVERABILITY

If any provision of this Agreement is held to be invalid, void or unenforceable by reason of any law, rule, administrative order or judicial decision, that determination shall not effect the validity of the remaining provisions of this Agreement.

4. WAIVER

Except as specifically permitted in this Agreement, no provision of this Agreement can be, nor be deemed to be, waived, altered, modified or amended unless such is agreed to in a writing signed by the broker.

5. DELIVERY OF SECURITIES

Without abrogating any of the Broker's rights under any other portion of this Agreement and subject to any indebtedness of the Customer to the Broker, the Customer is entitled, upon appropriate demand, to receive physical delivery of fully paid securities in the Customer's Account.

6. SALES BY CUSTOMER

The Customer understands and agrees any order to sell "short" will be designated as such by the Customer, and that the Broker will mark the order as "short". All other sell orders will be for securities owned ("long"), at that time, by the Customer by placing the order the Customer affirms that he will deliver the securities on or before the settlement date.

7. BROKER AS AGENT

The customer understands that the Broker is acting as the Customer's agent, unless the Broker notifies the Customer, in writing before the settlement date for the transaction, that the Broker is acting as dealer for its own account or as agent for some other person.

8. CONFIRMATIONS AND STATEMENTS

Confirmations of transactions and statements for the Customer's Account(s) shall be binding upon the Customer if the Customer does not object, in writing, within ten days after receipt by the Customer.

9. SUCCESSORS

Customer hereby agrees that this Agreement and all the terms thereof shall be binding upon Customer's heirs, executors, administrators, personal representatives and assigns. This Agreement shall ensure to the benefit of the Broker's present organization, and any successor organization, irrespective of any change or changes at any time in the personnel thereof, for any cause whatsoever.

10. CHOICE OF LAWS

THIS AGREEMENT SHALL BE DEEMED TO HAVE BEEN MADE IN THE STATE OF New York AND SHALL BE CONSTRUED, AND THE RIGHTS AND LIABILITIES OF THE PARTIES DETERMINED, IN ACCORDANCE WITH THE LAWS OF THE STATE OF New York.

11. CAPACITY TO CONTRACT, CUSTOMER AFFILIATION

By signing below, the Customer, represents that he/she is of legal age, and that he/she is not an employee of any exchange, or of any corporation of which any exchange owns a majority of the capital stock, or of a member of any exchange, or of a member firm or member corporation registered on any exchange, or of a bank, trust company, insurance company or of any corporation, firm or individual engaged in the business of dealing, either as broker or as principal, in securities, bills of exchange, acceptances or other forms of commercial paper, and that the Customer will promptly notify the Broker in writing if the Customer is now or becomes so employed. The Customer also represents that no one except the Customer has an interest in the account or accounts of the Customer with you.

12. ARBITRATION DISCLOSURES

• ARBITRATION IS FINAL AND BINDING ON THE PARTIES.

• THE PARTIES ARE WAIVING THEIR RIGHT TO SEEK REMEDIES IN COURT, INCLUDING THE RIGHT TO JURY TRIAL.

• PRE-ARBITRATION DISCOVERY IS GENERALLY MORE LIMITED THAN AND DIFFERENT FROM COURT PROCEEDINGS.

• THE ARBITRATORS AWARD IS NOT REQUIRED TO INCLUDE FACTUAL FINDINGS OR LEGAL REASONING AND ANY PARTY'S RIGHT TO APPEAL OR TO SEEK MODIFICATION OF RULINGS BY THE ARBITRATORS IS STRICTLY LIMITED.

• THE PANEL OF ARBITRATORS WILL TYPICALLY INCLUDE A MINORITY OF ARBITRATORS WHO WERE OR ARE AFFILIATED WITH THE SECURITIES INDUSTRY.

MADF

13. ARBITRATION

THE CUSTOMER AGREES, AND BY CARRYING AN ACCOUNT FOR THE CUSTOMER THE BROKER AGREES THAT ALL CONTROVERSIES WHICH MAY ARISE BETWEEN US CONCERNING ANY TRANSACTION OR THE CONSTRUCTION, PERFORMANCE, OR BREACH OF THIS OR ANY OTHER AGREEMENT BETWEEN US PERTAINING TO SECURITIES AND OTHER PROPERTY, WHETHER ENTERED INTO PRIOR, ON OR SUBSEQUENT TO THE DATE HEREOF, SHALL BE DETERMINED BY ARBITRATION UNDER THIS AGREEMENT SHALL BE CONDUCTED PURSUANT TO THE FEDERAL ARBITRATION ACT AND THE LAWS OF THE STATE DESIGNATED IN PARAGRAPH 10, BEFORE THE AMERICAN ARBITRATION ASSOCIATION, OR BEFORE THE NEW YORK STOCK EXCHANGE, INC. OR AN ARBITRATION FACILITY PROVIDED BY ANY OTHER EXCHANGE OF WHICH THE BROKER IS A MEMBER, OR THE NATIONAL ASSOCIATION OF SECURITIES DEALERS, INC. OR THE MUNICIPAL SECURITIES RULE MAKING BOARD AND IN ACCORDANCE WITH THE RULES OBTAINING OF THE SELECTED ORGANIZATION. THE CUSTOMER MAY ELECT IN THE FIRST INSTANCE WHETHER ARBITRATION SHALL BE BY THE AMERICAN ARBITRATION ASSOCIATION, OR BY AN EXCHANGE OR SELF-REGULATORY ORGANIZATION OF WHICH THE BROKER IS A MEMBER, BUT IF THE CUSTOMER FAILS TO MAKE SUCH ELECTION, BY REGISTERED LETTER OR TELEGRAM ADDRESSED TO THE BROKER AT THE BROKER'S MAIN OFFICE, BEFORE THE EXPIRATION OF TEN DAYS AFTER RECEIPT OF A WRITTEN REQUEST FROM THE BROKER TO MAKE SUCH ELECTION, THEN THE BROKER MAY MAKE SUCH ELECTION, THE AWARD OF THE ARBITRATORS, OR OF THE MAJORITY OF THEM SHALL BE FINAL, AND JUDGMENT UPON THE AWARD RENDERED MAY BE ENTERED IN ANY COURT, STATE OR FEDERAL, HAVING JURISDICTION.

14. DISCLOSURES TO ISSUERS

Under rule 14b-1(c) of the Securities Exchange Act of 1934, we are required to disclose to an issuer the name, address, and securities position of our customers who are beneficial owners of that issuer's securities unless the customer objects. Therefore, please check one of the boxes below:

☐ Yes, I do object to the disclosure of information.

☐ No, I do not object to the disclosure of such information.

THIS AGREEMENT CONTAINS A PRE-DISPUTE ARBITRATION CLAUSE AT PARAGRAPH 13.

(X) *James P. Lee, Trustee*
(Customer Signature/date) April 28, 2003

(X) _____
(Customer Signature/date)

(Customer Address)

(Account Number)



212 230-2424
800 334-1343
Fax 212 486-8178

OPTION AGREEMENT

In order to induce you to carry accounts ("Option Accounts") for me (however designated) for transactions in option contracts (including, without limitations, purchase, sale, transfer, exercise and endorsement) ("Option Transaction"), I hereby warrant, represent and agree with you as set forth below on this Option Agreement.

1. I understand, and am well aware, that option trading may be highly speculative in nature. I am also aware that on certain days, option trading may cease and this could result in a financial loss to me. I agree to hold the company, its other divisions, and its officers, directors and agents harmless for such loss.
2. I understand that any option transaction made for any account of mine is subject to the rules, regulations, customs and usages of The Options Clearing Corporation and of the registered national securities exchange, national securities association, clearing organization or market where such transaction was executed. I agree to abide by such rules, regulations, customs and usages and I agree that, acting individually or in concert with others, I will not exceed any applicable position or exercise limits imposed by such exchange, association, clearing organization or other market with respect to option trading.
3. If I do not satisfy, on a timely basis, your money or security calls, you are authorized in your sole discretion and without notification, to take any and all steps you deem necessary to protect yourself (for any reason) in connection with option transactions for my account including the right to buy and/or sell (including short or short exempt) for my account and risk any part or all of the shares represented by options handled, purchased, sold and/or endorsed by you for my account or to buy for my account and risk any option as you may deem necessary or appropriate. Any and all expenses or losses incurred in this connection will be reimbursed by me.
4. In addition to the terms and conditions hereof, my option account will be subject to all of the terms and conditions of all other agreements heretofore or hereafter at any time entered into with you relating to the purchase and sale of securities and commodities except to the extent that such other agreements are contrary to or inconsistent herewith.

5. This agreement shall apply to all puts or call which you may have executed, purchased, sold or handled for any account of mine and also shall apply to all puts, or calls which you may hereafter purchase, sell, handle or execute for any account of mine.
6. I have received from the company the most recent risk disclosure documents entitled "Understanding the Risks and Uses of Listed Options", "Listed Options on Stock Indices", "Listed Options on Foreign Currencies", and "Listed Options in Debt Instruments". I have read and understand the information contained in these documents.
7. I understand that you assign exercise notices on a random basis except that with respect to options on the following debt instruments: Treasury Bonds, Treasury Notes, Treasury Bills and GNMA's, you may preferentially assign exercises of block-size (i.e. covering \$1,000,000 or more of underlying securities) to block-size writing positions and you may preferentially assign smaller exercises to smaller writing positions. I understand that upon my request you will provide me with further information regarding the procedure used to assign exercise notices.

DATED April 28, 2003

ACCOUNT NO. _____

SIGNATURES

Trust
(If a Corporation)

(If Individuals)

James H. Cohen Special Trust
(Name of Corporation) Trust

By [Signature]

(Second Party if Joint Account)

Title Trustee

(If a Partnership)

(Name of Partnership)

SEAL

By _____
(A Partner)



212 230-2424
800 334-1343
Fax 212 486-8178

**TRADING AUTHORIZATION LIMITED TO PURCHASES
AND SALES OF SECURITIES AND OPTIONS**

To Whom It May Concern:

The undersigned hereby authorizes Bernard L. Madoff (whose signature appears below) as his agent and attorney in fact to buy, sell and trade in stocks, bonds, options and any other securities in accordance with your terms and conditions for the undersigned's account and risk and in the undersigned's name, or number on your books. The undersigned hereby agrees to indemnify and hold you harmless from, and to pay you promptly on demand any and all losses arising therefrom or debt balance due thereon. However, in no event will the losses exceed my investment.

In all such purchases, sales or trades you are authorized to follow the instructions of Bernard L. Madoff in every respect concerning the undersigned's account with you; and he is authorized to act for the undersigned and in the undersigned's behalf in the same manner and with the same force and effect as the undersigned might or could do with respect to such purchases, sales or trades as well as with respect to all other things necessary or incidental to the furtherance or conduct of such purchases, sales or trades. All purchases, sales or trades shall be executed strictly in accordance with the established trading authorization directive.

The undersigned hereby ratifies and confirms any and all transactions with you heretofore or hereafter made by the aforesaid agent or for the undersigned's account.

This authorization and indemnity is in addition to (and in no way limits or restricts) any rights which you may have under any other agreement or agreements between the undersigned and your firm.

This authorization and indemnity is also a continuing one and shall remain in full force and effect until revoked by the undersigned by a written notice addressed to you and delivered to your office at 885 Third Avenue but such revocation shall not affect any liability in any way resulting from transaction initiated prior to such revocation. This authorization and indemnity shall enure to the benefit of your present firm and any successor firm or firms irrespective of any change or changes at any time in the personnel thereof for any cause whatsoever, and of the assigns of your present firm or any successor firm.

Dated, April 28, 2003

New York NY
(City) (State)

Very truly yours, [Signature], Trustee
(Client Signature)

Signature of Authorized Agent: _____



212 230-2424
800 334-1343
Fax 212 486-8178

Congress has mandated that all interest and dividend payers including banks, corporations and funds must withhold 10% of all dividends or interest paid UNLESS you complete and return the form at the bottom of this page.

Important New Tax Information

"Under the Federal income tax law, you are subject to certain penalties as well as with-holding of tax at a 20% rate if you have not provided us with your correct social security number or other taxpayer identification number. Please read this notice carefully.

You (as a payee) are required by law to provide us (as payer) with your correct taxpayer identification number. If you are an individual, your taxpayer identification is your social security number. If you have not provided us with your correct taxpayer identification number, you may be subject to a \$500 penalty imposed by the Internal Revenue Service. In addition, dividend payments that we make to you may be subject to backup withholding starting on January 1, 1984.

Backup withholding is different from the 10% withholding on interest and dividends that was repealed in 1983. If backup withholding applies, payer is required to withhold 20% of dividend payments made to you. Backup withholding is not an additional tax. Rather, the tax liability of persons subject to backup withholding will be reduced by the amount of tax withheld. If withholding results in an overpayment of taxes, a refund may be obtained".

Please sign the form and return it to us.

Even if you have already provided this information it is required by the IRS that all information requested below be provided again.

Thank you for your cooperation.

SUBSTITUTE INTERNAL REVENUE SERVICE FORM W-9

Account Number(s): _____

Taxpayer Identification Number

57-6200-338

Name: James H. Cohen Special Trust

Address: 850 Park Avenue #7c New York NY 10021-1845

(Signature)

[Signature] Trustee
Under penalties of perjury, I certify that the number shown
On this form is my correct Taxpayer Identification Number

Please fill in your name, address, taxpayer identification number, and sign above.

EXHIBIT 2A

Associated with
Madoff Securities International Limited
12 Berkeley Street
Mayfair, London W1J 8DT
Tel 020 7493 6222

885 Third Avenue
New York, NY 10022
(212) 230-2424
800 834-1343
Fax (212) 838-4061

BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York □ London

JAMES H COHEN
SPECIAL TRUST

850 PARK AVENUE #7C
NEW YORK
NY 10021

PERIOD ENDING
5/31/03

YOUR ACCOUNT NUMBER
1-CM793-3-0

YOUR TAX PAYER IDENTIFICATION NUMBER
576-20-0338

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
5/13	1,800,000		61947	NO BALANCE FORWARD	JRNL 99.570	1,792,260.00	1,800,000.00
5/13	7,740		62784	CHECK U S TREASURY BILL DUE 10/2/2003 10/02/2003 FIDELITY SPARTAN U S TREASURY MONEY MARKET NEW BALANCE	1	7,740.00	
	7,740			SECURITY POSITIONS FIDELITY SPARTAN U S TREASURY MONEY MARKET	MKT PRICE 1		
	1,800,000			U S TREASURY BILL DUE 10/2/2003 10/02/2003	99.625		
				MARKET VALUE OF SECURITIES LONG 1,800,990.00 SHORT			

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

5

BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York ☐ London

JAMES H. COHEN
SPECIAL TRUST

850 PARK AVENUE #7C
NEW YORK

NY 10021

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Affiliated with
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12 Berkeley Street
Mayfair, London W1J 8DT
Tel 020 7493 6222

PERIOD ENDING
1/31/08

PAGE
1

YOUR ACCOUNT NUMBER
1-CM793-3-0

YOUR TAX PAYER IDENTIFICATION NUMBER
*****0338

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
1/02				BALANCE FORWARD			•91
1/02				HEWLETT PACKARD CO DIV 12/12/07 1/02/08	DIV		200.68
1/02				MERCK & CO DIV 12/07/07 1/02/08	DIV		808.60
1/02				PEPSICO INC DIV 12/07/07 1/02/08	DIV		598.35
1/02				WAL-MART STORES INC DIV 12/14/07 1/02/08	DIV		518.63
1/03				UNITED PARCEL SVC INC CLASS B DIV 11/19/07 1/03/08	DIV		414.99
1/04				SCHLUMBERGER LTD DIV 12/05/07 1/04/08	DIV		212.8
1/31	2,754		1173	FIDELITY SPARTAN U S TREASURY MONEY MARKET	1	2,754.00	
				NEW BALANCE			•8
	24,349			SECURITY POSITIONS FIDELITY SPARTAN	NKT PRICE 1		
	5,550,000			U S TREASURY MONEY MARKET U S TREASURY BILL DUE 04/03/2008	99.692		
				4/03/2008			
				MARKET VALUE OF SECURITIES LONG			
				SHORT			
				5,557,255.00			

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New York □ London

**JAMES H COHEN
SPECIAL TRUST**

850 PARK AVENUE #7C
NEW YORK

NY 10021

PERIOD ENDING	1/31/08
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PAGE 2

YOUR ACCOUNT NUMBER
1-CM793-3-0

YOUR TAX-PAYER IDENTIFICATION NUMBER
*****0338

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
				YEAR-TO-DATE SUMMARY DIVIDENDS			2,753.88

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SPECIAL TRUST

850 PARK AVENUE #7C
NEW YORK

NY 10021

PERIOD ENDING
2/29/08

YOUR TAX PAYER IDENTIFICATION NUMBER
*******0338**

YOUR ACCOUNT NUMBER
1-CM793-3-0

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
				BALANCE FORWARD			
				NEW BALANCE			84
	24,349			SECURITY POSITIONS	MKT PRICE		
	5,550,000			FIDELITY SPARTAN	1		
				U S TREASURY MONEY MARKET	99.813		
				U S TREASURY BILL			
				DUE 04/03/2008			
				4/03/2008			
				MARKET VALUE OF SECURITIES			
				LONG			
				5,563,970.50			
				SHORT			

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NEW YORK NY 10021

PERIOD ENDING 3/31/08	PAGE 1
YOUR ACCOUNT NUMBER 1-CM793-3-0	
YOUR TAX PAYER IDENTIFICATION NUMBER *****0338	

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
3/19				BALANCE FORWARD			-84
3/19		24,349	25159	FIDELITY SPARTAN U S TREASURY MONEY MARKET DIV 03/19/08	DIV 1		139.86
3/19		5,550,000	29480	FIDELITY SPARTAN U S TREASURY MONEY MARKET U S TREASURY BILL DUE 04/03/2008	99.954		24,349.00
3/19	5,575,000		33950	U S TREASURY BILL DUE 7/31/2008	99.576	5,551,362.00	5,547,447.00
3/19	20,574		38297	FIDELITY SPARTAN U S TREASURY MONEY MARKET	1	20,574.00	
				NEW BALANCE			
	20,574			SECURITY POSITIONS FIDELITY SPARTAN	MKT PRICE 1		
	5,575,000			U S TREASURY MONEY MARKET U S TREASURY BILL DUE 7/31/2008	99.546		
				MARKET VALUE OF SECURITIES LONG 5,570,263.50			
				SHORT			

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NEW YORK

NY 10021

PERIOD ENDING
3/31/08

YOUR ACCOUNT NUMBER
1-CMT93-3-0

YOUR TAX PAYER IDENTIFICATION NUMBER
*****0338

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2

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
				YEAR-TO-DATE SUMMARY DIVIDENDS GROSS PROCEEDS FROM SALES			2,893.72 5,547,447.00

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NEW YORK

NY 10021

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12 Berkeley Street
Mayfair, London W1J 8DT
Tel 020 7493 6222

PAGE
1

PERIOD ENDING
4/30/08

YOUR TAX PAYER IDENTIFICATION NUMBER
*******0338**

YOUR ACCOUNT NUMBER
1-CM793-3-0

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
4/04	3,276		2013	BALANCE FORWARD	37.090	121,637.84	
4/04	11,466		3228	VERIZON COMMUNICATIONS	37.470	430,089.02	
4/04	3,640		6308	GENERAL ELECTRIC CO	30.220	110,145.80	
4/04	273		7523	WELLS FARGO & CO NEW	446.900	122,013.70	
4/04	2,730		10603	GOOGLE	52.970	144,717.10	
4/04	455		11818	WAL-MART STORES INC	170.520	77,604.60	
4/04	6,188		14898	GOLDMAN SACHS GROUP INC	84.530	523,318.64	
4/04	2,821		16113	EXXON MOBIL CORP	46.270	130,639.67	
4/04	1,638		20408	HEWLETT PACKARD CO	115.620	189,450.56	
4/04	6,643		24703	INTERNATIONAL BUSINESS MACHS	21.470	142,890.21	
4/04	3,276		28998	INTEL CORP	64.820	212,481.32	
4/04	3,731		33293	JOHNSON & JOHNSON	44.930	167,782.83	
4/04	2,275		37587	J.P. MORGAN CHASE & CO	61.120	139,139.00	
4/04	1,365		41882	COCA COLA CO	56.140	76,685.10	
4/04	2,457		46177	MCDONALDS CORP	38.310	94,225.67	
4/04	9,191		50472	MERCK & CO	28.780	264,883.98	
4/04	1,001		60278	MICROSOFT CORP	145.880	146,065.88	
4/04	4,550		63357	APPLE INC	19.870	90,590.50	
4/04	1,820		64573	ORACLE CORPORATION	54.910	100,008.20	
4/04	1,911		67652	ABBOTT LABORATORIES	71.360	136,444.96	
4/04	2,821		68868	PEPSICO INC	44.860	126,662.06	
4/04	7,826		71947	AMERICAN INTL GROUP INC	20.930	164,111.18	
4/04	4,914		73162	PFIZER INC	39.460	194,102.44	
				BANK OF AMERICA			
				CONTINUED ON PAGE 2			

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JAMES H. COHEN
SPECIAL TRUST

850 PARK AVENUE #7C
NEW YORK

NY 10021

PERIOD ENDING
4/30/08

PAGE
2

YOUR ACCOUNT NUMBER
1-CH793-3-0

YOUR TAX PAYER IDENTIFICATION NUMBER
*******0338**

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
4/04	3,549		76242	PROCTER & GAMBLE CO	69.900	248,216.10	
4/04	5,733		77457	CITI GROUP INC	22.650	130,081.45	
4/04	2,457		80537	PHILLIP MORRIS INTERNATIONAL	50.530	124,250.21	
4/04	3,458		81752	COMCAST CORP	19.660	68,122.28	
4/04	1,365		84832	CL A			
4/04	1,820		86047	SCHLUMBERGER LTD	86.410	118,003.65	
4/04	6,916		89127	CONOCOPHILIPS	75.930	138,264.60	
4/04	6,825		90342	AT&T INC	38.910	269,377.56	
4/04	1,183		93422	CISCO SYSTEMS INC	24.470	167,280.75	
4/04	2,457		94637	UNITED PARCEL SVC INC	73.400	86,879.20	
4/04	1,092		97717	CLASS B			
4/04	2,184		98932	CHEVRON CORP	85.210	209,458.97	
4/04				UNITED TECHNOLOGIES CORP	69.570	76,013.44	
4/04				THE WALT DISNEY CO	31.770	69,472.68	
4/04				FIDELITY SPARTAN	DIV		
4/04				U S TREASURY MONEY MARKET			
4/04		20,574	19279	DIV 04/04/08	1		16.9
4/04		5,575,000	23235	FIDELITY SPARTAN			20,574.0
4/04				U S TREASURY MONEY MARKET			5,549,801.0
4/04				U S TREASURY BILL	99.548		
4/04				DUE 7/31/2008			
4/07	25,000		32185	U S TREASURY BILL	99.317	24,829.25	
4/07				DUE 9/18/2008			
4/07				9/18/2008			
4/07				CONTINUED ON PAGE 3			

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BERNARD L. MADOFF
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New York ☐ London

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Affiliated with
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12 Berkeley Street
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Tel 020 7493 6222

JAMES H. COHEN
SPECIAL TRUST

850 PARK AVENUE #7C
NEW YORK

NY 10021

PERIOD ENDING
4/30/08

PAGE
3

YOUR ACCOUNT NUMBER
1-CM793-3-0

YOUR TAX PAYER IDENTIFICATION NUMBER
*******0338**

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
4/07	12,529		34368	FIDELITY SPARTAN U S TREASURY MONEY MARKET	1	12,529.00	
4/23				FIDELITY SPARTAN U S TREASURY MONEY MARKET DIV 04/23/08	DIV		
4/23		12,529	57309	FIDELITY SPARTAN U S TREASURY MONEY MARKET	1	12,174.00	12,529.00
4/23	12,174		61707	FIDELITY SPARTAN U S TREASURY MONEY MARKET	1		
4/30				J.P. MORGAN CHASE & CO DIV 4/04/08 4/30/08	DIV		
4/30	1,418		71883	FIDELITY SPARTAN U S TREASURY MONEY MARKET	1	1,418.00	
				NEW BALANCE		77,713.65	
				SECURITY POSITIONS	MKT PRICE		
	6,916			ALGT INC	38.710		
	1,820			ABBOTT LABORATORIES	52.750		
	2,821			AMERICAN INTL GROUP INC	46.200		
	1,001			APPLE INC	173.950		
	4,914			BANK OF AMERICA	37.540		
	2,457			CHEVRON CORP	96.150		
	6,825			CISCO SYSTEMS INC	25.640		
	5,733			CITI GROUP INC	25.270		
				CONTINUED ON PAGE 4			

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DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
	2,275 3,458			CDCA COLA CO	58.870		
				COMCAST CORP	20.550		
				CL A			
	1,820			CONOCOPHILIPS	86.150		
	2,184			THE WALT DISNEY CO	32.430		
	6,188			EXXON MOBIL CORP	93.070		
	11,466			GENERAL ELECTRIC CO	32.700		
	455			GOLDMAN SACHS GROUP INC	191.370		
	273			GOOGLE	574.290		
	2,821			HEWLETT PACKARD CO	46.350		
	6,643			INTEL CORP	22.260		
	1,638			INTERNATIONAL BUSINESS MACHS	120.700		
	3,731			J.P. MORGAN CHASE & CO	47.650		
	3,276			JOHNSON & JOHNSON	67.090		
	1,365			MCDONALDS CORP	59.580		
	2,457			MERCK & CO	38.040		
	9,191			MICROSOFT CORP	28.520		
	4,550			ORACLE CORPORATION	20.850		
	1,911			PEPSICO INC	68.530		
	7,826			PFIZER INC	20.110		
	2,457			PHILLIP MORRIS INTERNATIONAL	51.030		
	3,549			PROCTER & GAMBLE CO	67.050		
	1,365			SCHLUMBERGER LTD	100.550		
	13,592			FIDELITY SPARTAN	1		
				U S TREASURY MONEY MARKET			
				CONTINUED ON PAGE 5			

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DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
	1,183			UNITED PARCEL SVC INC CLASS B	72.410		
	25,000			U S TREASURY BILL DUE 9/18/2008	99.444		
	1,092			9/18/2008	72.470		
	3,276			UNITED TECHNOLOGIES CORP	38.480		
	2,730			VERIZON COMMUNICATIONS	57.980		
	3,640			WAL-MART STORES INC	29.750		
				WELLS FARGO & CO NEW			
				MARKET VALUE OF SECURITIES LONG			
				5,826,585.35			
				MARKET VALUE OF SECURITIES SHORT			

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				YEAR-TO-DATE SUMMARY			
				DIVIDENDS			4,336.00
				GROSS PROCEEDS FROM SALES			11,097,248.00

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4/04	91		59062	NO BALANCE FORWARD	8.800	80,171.00	
4/07			54767	S & P 100 INDEX APRIL 615 PUT	17.400		158,249.00
4/22	91		39264	S & P 100 INDEX APRIL 625 CALL	4.600	41,951.00	
4/22			48274	S & P 100 INDEX APRIL 625 CALL	1		9,000.00
4/22	91		52779	S & P 100 INDEX MAY 625 PUT	12.200	111,111.00	
4/23			43769	S & P 100 INDEX MAY 635 CALL	15.800		143,689.00
				NEW BALANCE			77,714.00
				SECURITY POSITIONS			
				S & P 100 INDEX	MKT PRICE		
				MAY 635 CALL	13.700		
	91			S & P 100 INDEX MAY 625 PUT	4.800		
				MARKET VALUE OF SECURITIES			
				LONG			
				SHORT			
				43,680.00			
				124,670.00-			

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5/01				BALANCE FORWARD		77,713.65	2,766.48
5/01				AT&T INC	DIV		1,408.68
5/15				DIV 4/10/08 5/01/08 VERIZON COMMUNICATIONS	DIV		655.28
5/15				DIV 4/10/08 5/01/08 ABBOTT LABORATORIES	DIV		1,419.50
5/19				DIV 4/15/08 5/15/08 PROCTER & GAMBLE CO	DIV		14.53
5/19				DIV 4/18/08 5/15/08 FIDELITY SPARTAN	DIV		13,592.00
5/19				U S TREASURY MONEY MARKET			24,840.76
5/19				DIV 05/19/08 FIDELITY SPARTAN	1		1,834.56
5/23				U S TREASURY MONEY MARKET			363,472.89
5/27				U S TREASURY BILL	99-363		152,880.21
5/27				DUE 9/18/2008			157,756.76
5/27				CITI GROUP INC	DIV		589,531.28
5/27				DIV 5/05/08 5/23/08 GENERAL ELECTRIC CO			83,365.38
5/27				WAL-MART STORES INC	31.740		
5/27				GOOGLE	56.040		
5/27				EXXON MOBIL CORP	577.900		
5/27				GOLDMAN SACHS GROUP INC	95.310		
5/27				CONTINUED ON PAGE 2	183.260		

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5/27		2,821	14131	HEWLETT PACKARD CO	46.300		130,500.30
5/27		1,638	18418	INTERNATIONAL BUSINESS MACHS	125.210		205,028.98
5/27		6,643	22705	INTEL CORP	24.120		159,964.32
5/27		3,276	26992	JOHNSON & JOHNSON	66.470		217,624.73
5/27		3,731	31279	J.P. MORGAN CHASE & CO	43.960		163,865.70
5/27		2,275	35565	COCA COLA CO	57.230		130,107.29
5/27		1,365	39830	MCDONALDS CORP	59.810		81,586.65
5/27		2,457	43966	MERCK & CO	39.960		98,085.70
5/27		9,191	48253	MICROSOFT CORP	28.820		264,517.62
5/27		4,550	56827	ORACLE CORPORATION	22.310		101,328.70
5/27		1,001	59172	APPLE INC	185.820		185,965.82
5/27		1,911	61114	PEPSICO INC	67.670		129,241.97
5/27		1,820	63459	ABBOTT LABORATORIES	55.030		100,082.60
5/27		7,826	65401	PFIZER INC	20.120		157,146.12
5/27		2,821	67746	AMERICAN INTL GROUP INC	38.430		108,299.88
5/27		3,549	69688	PROCTER & GAMBLE CO	65.880		233,667.13
5/27		4,914	72032	BANK OF AMERICA	35.490		174,201.84
5/27		2,457	73975	PHILLIP MORRIS INTERNATIONAL	52.900		129,877.90
5/27		5,733	76319	CITI GROUP INC	22.230		127,215.51
5/27		1,365	78262	SCHLUMBERGER LTD	106.430		145,222.00
5/27		3,458	80537	COMCAST CORP	22		75,938.00
				CL A			
5/27		6,916	82549	AT&T INC	39.430		272,421.88
5/27		1,820	84486	CONOCOPHILIPS	93.870		170,771.44
5/27		1,183	86836	UNITED PARCEL SVC INC	70.260		83,070.54
				CLASS B			
				CONTINUED ON PAGE 3			

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5/27		6,825	88773	CISCO SYSTEMS INC	25.880		176,358.00
5/27		1,092	91122	UNITED TECHNOLOGIES CORP	73.570		80,295.47
5/27		2,457	93060	CHEVRON CORP	103.450		254,078.65
5/27		3,276	95393	VERIZON COMMUNICATIONS	37.940		124,160.40
5/27		2,184	97310	THE WALT DISNEY CO	34.040		74,256.38
5/27		3,640	99680	WELLS FARGO & CO NEW	28.160		102,357.42
5/27	5,700,000		18127	U S TREASURY BILL DUE 9/18/2008	99.405	5,666,085.00	
5/27	33,916		22322	FIDELITY SPARTAN U S TREASURY MONEY MARKET	1	33,916.00	
5/28				FIDELITY SPARTAN U S TREASURY MONEY MARKET	DIV		
5/28		33,916	26977	DIV 05/28/08			
5/28	175,000		31553	FIDELITY SPARTAN U S TREASURY MONEY MARKET	1		33,916.00
5/28				U S TREASURY BILL DUE 9/18/2008	99.410	173,967.50	
5/28	10,919		36474	FIDELITY SPARTAN U S TREASURY MONEY MARKET	1	10,919.00	
5/29				GOLDMAN SACHS GROUP INC DIV 4/29/08 5/29/08	DIV		159.21
5/30	8,244		41594	FIDELITY SPARTAN U S TREASURY MONEY MARKET	1	8,244.00	
				CONTINUED ON PAGE 4			

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DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
	19,163			NEW BALANCE		85,994.96	
	5,875,000			SECURITY POSITIONS FIDELITY SPARTAN U S TREASURY MONEY MARKET U S TREASURY BILL DUE 9/18/2008 9/18/2008	MKT PRICE 1 99.420		
				MARKET VALUE OF SECURITIES LONG 5,860,088.00			

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DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
5/16	91		98527	BALANCE FORWARD	10.600	96,551.00	77,714.00
5/19		91	3240	S & P 100 INDEX MAY 635 CALL	.300		2,730.00
5/19		91	89527	S & P 100 INDEX MAY 625 PUT	12.300		111,839.00
5/19	91		94027	S & P 100 INDEX JUNE 650 CALL	10.500	95,641.00	
5/22	91		32536	S & P 100 INDEX JUNE 640 PUT	8.200	74,711.00	
5/23	91		19036	S & P 100 INDEX JUNE 645 PUT	10.900	99,281.00	
5/23		91	23536	S & P 100 INDEX JUNE 650 CALL	9.300		84,539.00
5/23		91	28036	S & P 100 INDEX JUNE 655 CALL	9.700		88,179.00
5/27	91		12542	S & P 100 INDEX JUNE 640 PUT	7	63,791.00	
5/28		91	52540	S & P 100 INDEX JUNE 655 CALL	16.600		150,969.00
				S & P 100 INDEX JUNE 645 PUT			
				NEW BALANCE			85,995.00

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DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
6/02				BALANCE FORWARD		85,994.96	930.02
6/02				INTEL CORP DIV 5/07/08 6/01/08	DIV		648.38
6/02				WAL-MART STORES INC DIV 5/16/08 6/02/08	DIV		1,128.40
6/03				WELLS FARGO & CO NEW DIV 5/09/08 6/01/08	DIV		2,504.38
6/03				PFIZER INC DIV 5/09/08 6/03/08	DIV		532.39
6/10				UNITED PARCEL SVC INC CLASS B DIV 5/19/08 6/03/08	DIV		1,597.05
6/10				CHEVRON CORP DIV 5/19/08 6/10/08	DIV		2,475.20
6/10				EXXON MOBIL CORP DIV 5/13/08 6/10/08	DIV		815.00
6/10				INTERNATIONAL BUSINESS MACHS DIV 5/09/08 6/10/08	DIV		349.44
6/12				UNITED TECHNOLOGIES CORP DIV 5/16/08 6/10/08	DIV		1,011.01
6/30	11,995		49901	MICROSOFT CORP DIV 5/15/08 6/12/08	DIV	11,995.00	
				FIDELITY SPARTAN U S TREASURY MONEY MARKET	1		
				CONTINUED ON PAGE 2			

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				YEAR-TO-DATE SUMMARY			
				DIVIDENDS			24,591.49
				GROSS PROCEEDS FROM SALES			16,926,330.64

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				BALANCE FORWARD			
				NEW BALANCE		85,994.79	
	31,158			SECURITY POSITIONS	MKT PRICE		
	5,875,000			FIDELITY SPARTAN	1		
				U S TREASURY MONEY MARKET	99.778		
				U S TREASURY BILL			
				DUE 9/18/2008			
				9/18/2008			
				MARKET VALUE OF SECURITIES			
				LONG			
				SHORT			
				5,893,115.50			

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				YEAR-TO-DATE SUMMARY			
				DIVIDENDS			24,591.49
				GROSS PROCEEDS FROM SALES			16,926,330.64

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				BALANCE FORWARD			85,995.01
				NEW BALANCE			85,995.01

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8/14				BALANCE FORWARD		85,994.79	
8/14	3,800		2836	PROCTER & GAMBLE CO	69.490	264,214.00	
8/14	1,400		3729	AMGEN INC	63.040	88,312.00	
8/14	2,600		7145	PHILLIP MORRIS INTERNATIONAL	55.110	143,390.00	
8/14	5,900		8038	BANK OF AMERICA	32.070	189,449.00	
8/14	2,000		11454	QUALCOMM INC	55.530	111,140.00	
8/14	6,900		12347	CITI GROUP INC	19.300	133,446.00	
8/14	1,500		15763	SCHLUMBERGER LTD	92.190	138,345.00	
8/14	1,900		16656	CONOCOPHILIPS	81.290	154,527.00	
8/14	7,600		20072	AT&T INC	31	235,904.00	
8/14	7,400		20965	CISCO SYSTEMS INC	24.200	179,376.00	
8/14	1,300		24381	UNITED PARCEL SVC INC	65.030	84,591.00	
8/14	2,500		25274	CLASS B CHEVRON CORP	84.670	211,775.00	
8/14	1,200		28690	UNITED TECHNOLOGIES CORP	66.460	79,800.00	
8/14	12,500		29583	GENERAL ELECTRIC CO	29.600	370,500.00	
8/14	3,600		32999	VERIZON COMMUNICATIONS	34.710	125,100.00	
8/14	300		33892	GOOGLE	492.320	147,708.00	
8/14	4,300		37308	WELLS FARGO & CO NEW	30.300	130,462.00	
8/14	500		38201	GOLDMAN SACHS GROUP INC	175.950	87,995.00	
8/14	2,900		41617	WAL-MART STORES INC	57.720	167,504.00	
8/14	3,100		42510	HEWLETT PACKARD CO	45.860	141,670.00	
8/14	6,500		45926	EXXON MOBIL CORP	78.440	510,120.00	
8/14	1,700		46819	INTERNATIONAL BUSINESS MACHS	127.930	217,549.00	
				CONTINUED ON PAGE 2			

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DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRIN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
8/14	7,200		51128	INTEL CORP	24.040	173,376.00	
8/14	3,500		55437	JOHNSON & JOHNSON	71.210	249,375.00	
8/14	4,400		59746	J.P. MORGAN CHASE & CO	40.530	178,508.00	
8/14	2,500		64054	COCA COLA CO	55.310	138,375.00	
8/14	1,400		68363	MCDONALDS CORP	64.860	90,860.00	
8/14	2,700		72672	MERCK & CO	35.800	96,768.00	
8/14	9,900		76981	MICROSOFT CORP	27.810	275,715.00	
8/14	4,900		89908	ORACLE CORPORATION	23.160	113,680.00	
8/14	1,100		90802	APPLE INC	170.050	187,099.00	
8/14	2,000		94217	PEPSICO INC	69.060	138,200.00	
8/14	1,900		95111	ABBOTT LABORATORIES	58.620	111,454.00	
8/14	8,400		98526	PFIZER INC	19.800	166,656.00	
8/14	3,300		99420	AMERICAN INTL GROUP INC	24.880	82,236.00	
8/14		5,875,000	55544	U S TREASURY BILL DUE 9/18/2008	99.829		5,864,953.00
8/14				9/18/2008			78.22
8/14				FIDELITY SPARTAN	DIV		
8/14				U S TREASURY MONEY MARKET			
8/14				DIV 08/14/08			
8/14	31,158		51360	FIDELITY SPARTAN	1		31,158.00
8/14	29,811		61671	U S TREASURY MONEY MARKET	1	29,811.00	
8/14				FIDELITY SPARTAN			
8/14				U S TREASURY MONEY MARKET			
8/14				NEW BALANCE		134,794.81	
8/14				SECURITY POSITIONS	MKT PRICE		
8/14	7,600			ATCT INC	31.990		
8/14				CONTINUED ON PAGE 3			

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DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
	1,900			ABBOTT LABORATORIES	57.430		
	3,300			AMERICAN INTL GROUP INC	21.490		
	1,400			AMGEN INC	62.850		
	1,100			APPLE INC	169.530		
	5,900			BANK OF AMERICA	31.140		
	2,500			CHEVRON CORP	86.320		
	7,400			CISCO SYSTEMS INC	24.050		
	6,900			CITI GROUP INC	18.990		
	2,500			COCA COLA CO	52.070		
	1,900			CONOCOPHILIPS	82.510		
	6,500			EXXON MOBIL CORP	80.010		
	12,500			GENERAL ELECTRIC CO	28.100		
	500			GOLDMAN SACHS GROUP INC	163.970		
	300			GOOGLE	463.290		
	2,100			HEWLETT PACKARD CO	46.920		
	7,200			INTEL CORP	22.870		
	1,700			INTERNATIONAL BUSINESS MACHS	121.730		
	4,400			J.P. MORGAN CHASE & CO	38.490		
	3,500			JOHNSON & JOHNSON	70.430		
	1,400			MCDONALDS CORP	62.050		
	2,700			MERCK & CO	35.670		
	9,900			MICROSOFT CORP	27.290		
	4,900			ORACLE CORPORATION	21.930		
	2,000			PEPSICO INC	68.480		
	8,400			PFIZER INC	19.110		
				CONTINUED ON PAGE 4			

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DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
	2,600			PHILLIP MORRIS INTERNATIONAL	53.700		
	3,800			PROCTER & GAMBLE CO	69.770		
	2,000			QUALCOMM INC	52.650		
	1,500			SCHLUMBERGER LTD	94.220		
	29,811			FIDELITY SPARTAN	1		
	1,300			U S TREASURY MONEY MARKET	64.120		
				UNITED PARCEL SVC INC			
				CLASS B			
	1,200			UNITED TECHNOLOGIES CORP	65.590		
	3,600			VERIZON COMMUNICATIONS	35.120		
	2,900			WAL-MART STORES INC	59.070		
	4,300			WELLS FARGO & CO NEW	30.270		
				MARKET VALUE OF SECURITIES			
				LONG			
				SHORT			
				5,847,745.00			

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DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
9/02				BALANCE FORWARD		134,794.81	688.75
9/09				WAL-MART STORES INC DIV 8/15/08 9/02/08	DIV		1,610.00
9/09				JOHNSON & JOHNSON DIV 8/26/08 9/09/08	DIV		585.00
9/10				UNITED PARCEL SVC INC CLASS B	DIV		31.08
9/10				DIV 8/25/08 9/09/08	DIV		1,625.00
9/10				FIDELITY SPARTAN U S TREASURY MONEY MARKET	DIV		384.00
9/10				DIV 09/10/08	DIV		29,811.00
9/10				CHEVRON CORP			
9/10				DIV 8/19/08 9/10/08			
9/10				UNITED TECHNOLOGIES CORP			
9/10				DIV 8/15/08 9/10/08			
9/10				FIDELITY SPARTAN	1		
9/10				U S TREASURY MONEY MARKET			
9/10				FIDELITY SPARTAN	1	19,242.00	
9/11				U S TREASURY MONEY MARKET			
9/11				U S TREASURY BILL	99.559	49,779.50	
9/11				DUE 12/18/2008			
9/11				MICROSOFT CORP			
9/11				DIV 8/21/08 9/11/08	DIV		1,089.00
9/11				CONTINUED ON PAGE 2			

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9/11	1,121		91962	FIDELITY SPARTAN U S TREASURY MONEY MARKET	1	1,121.00	
9/16				MCDONALDS CORP DIV 9/02/08 9/16/08			525.00
9/17		4,900	8061	ORACLE CORPORATION	19.310		94,423.00
9/17		1,100	9256	APPLE INC	150.770		165,803.00
9/17		2,000	12359	PEPSICO INC	72.460		144,840.00
9/17		1,900	13554	ABBOTT LABORATORIES	58.960		111,948.00
9/17		8,400	16657	PFIZER INC	18.360		153,888.00
9/17		3,300	17844	AMERICAN INTL GROUP INC	15.290		50,325.00
9/17		3,800	20955	PROCTER & GAMBLE CO	72.780		276,412.00
9/17		1,400	22111	AMGEN INC	63.320		88,592.00
9/17		2,600	25253	PHILLIP MORRIS INTERNATIONAL	54.170		140,738.00
9/17		5,900	26399	BANK OF AMERICA	33.040		194,700.00
9/17		2,000	29551	QUALCOMM INC	48.390		96,700.00
9/17		6,900	30697	CITI GROUP INC	18.220		125,442.00
9/17		1,500	33849	SCHLUMBERGER LTD	37.210		130,755.00
9/17		1,900	34995	CONOCOPHILIPS	72.510		137,693.00
9/17		7,600	38147	AT&T INC	31.370		238,108.00
9/17		7,400	39293	CISCO SYSTEMS INC	23.050		170,274.00
9/17		1,300	42444	UNITED PARCEL SVC INC CLASS 8	67.860		88,166.00
9/17		2,500	43591	CHEVRON CORP	83.210		207,925.00
9/17		1,200	46712	UNITED TECHNOLOGIES CORP	63.720		76,416.00
9/17		12,500	47889	GENERAL ELECTRIC CO	27.440		342,500.00
				CONTINUED ON PAGE 3			

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9/17		3,600	50964	VERIZON COMMUNICATIONS	34.570		124,308.00
9/17		300	52187	GOOGLE	432.200		129,648.00
9/17		4,300	55262	WELLS FARGO & CO NEW	33.390		143,405.00
9/17		500	56485	GOLDMAN SACHS GROUP INC	154.700		77,330.00
9/17		2,900	59560	WAL-MART STORES INC	62.470		181,047.00
9/17		3,100	60783	HEWLETT PACKARD CO	46.880		145,204.00
9/17		6,500	63858	EXXON MOBIL CORP	76.080		494,260.00
9/17		1,700	65081	INTERNATIONAL BUSINESS MACHS	118.800		201,892.00
9/17		7,200	69379	INTEL CORP	19.970		143,496.00
9/17		3,500	73677	JOHNSON & JOHNSON	71.150		248,885.00
9/17		4,400	77975	J.P. MORGAN CHASE & CO	40.930		179,916.00
9/17		2,500	82272	COCA COLA CO	53.790		134,375.00
9/17		1,400	86570	MCDONALDS CORP	64.430		90,146.00
9/17		2,700	90868	MERCK & CO	34.160		92,124.00
9/17		9,900	95166	MICROSOFT CORP	27.420		271,062.00
9/17	5,900,000		82376	U S TREASURY BILL DUE 2/12/2009	99.511	5,871,149.00	
9/17	12,397		86674	FIDELITY SPARTAN 2/12/2009	1	12,397.00	
9/19				U S TREASURY MONEY MARKET			726.00
9/26				AMERICAN INTL GROUP INC DIV 9/05/08 9/19/08	DIV		3,776.00
9/26				BANK OF AMERICA DIV 9/05/08 9/26/08	DIV		
9/26				QUALCOMM INC DIV 8/29/08 9/26/08	DIV		320.00
				CONTINUED ON PAGE 4			

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9/30							850.00
9/30	12,179		94518	PEPSICO INC DIV 9/05/08 9/30/08 FIDELITY SPARTAN U S TREASURY MONEY MARKET	DIV 1	12,179.00	
	44,939			NEW BALANCE SECURITY POSITIONS FIDELITY SPARTAN U S TREASURY MONEY MARKET	MKT PRICE 1	365,894.88	
	50,000			U S TREASURY BILL DUE 12/18/2008	99.941		
	5,900,000			U S TREASURY BILL DUE 12/18/2008 12/18/2008	99.610		
				U S TREASURY BILL DUE 2/12/2009 2/12/2009			
				MARKET VALUE OF SECURITIES LONG 5,971,899.50	SHORT		

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9/10	100		71746	BALANCE FORWARD			134,795.00
9/11		100	76271	S & P 100 INDEX SEPTEMBER 600 CALL	1.050	10,600.00	
9/17	100		3763	S & P 100 INDEX SEPTEMBER 600 CALL	5.100		50,900.00
9/17		100	99464	S & P 100 INDEX SEPTEMBER 590 PUT	.900	9,100.00	
				NEW BALANCE	20		199,900.00
							365,895.00

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10/01				BALANCE FORWARD		365,894.88	
10/01				COCA COLA CO DIV 9/15/08 10/01/08	DIV		950.00
10/01				HEWLETT PACKARD CO DIV 9/10/08 10/01/08	DIV		248.00
10/03				MERCK & CO DIV 9/05/08 10/01/08	DIV		1,026.00
10/10				SCHLUMBERGER LTD DIV 9/03/08 10/03/08	DIV		315.00
10/31				PHILLIP MORRIS INTERNATIONAL DIV 9/15/08 10/10/08	DIV		1,404.00
	3,943		7034	FIDELITY SPARTAN U S TREASURY MONEY MARKET	1	3,943.00	
				NEW BALANCE			
	48,882			SECURITY POSITIONS FIDELITY SPARTAN	MKT PRICE 1		
	50,000			U S TREASURY MONEY MARKET U S TREASURY BILL	99.923		
	5,900,000			DUE 12/18/2008 U S TREASURY BILL DUE 2/12/2009	99.879		
				MARKET VALUE OF SECURITIES LONG 5,991,704.50		365,894.88	
				SHORT			

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DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
				BALANCE FORWARD			365,895.00
				NEW BALANCE			365,895.00

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				YEAR-TO-DATE SUMMARY DIVIDENDS GROSS PROCEEDS FROM SALES			40,823.15 28,484,030.39

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1/12	3,406		2703	BALANCE FORWARD		365,894.88	
1/12	2,227		3205	WAL-MART STORES INC	55.830	190,292.98	
1/12	8,253		7029	INTERNATIONAL BUSINESS MACHS	87.270	194,439.29	
1/12	9,039		7531	EXXON MOBIL CORP	72.880	601,808.64	
1/12	4,323		11857	INTEL CORP	14.510	131,516.89	
1/12	5,895		16183	JOHNSON & JOHNSON	59.580	257,736.34	
1/12	3,144		20508	J.P. MORGAN CHASE & CO	38.530	227,369.35	
1/12	1,834		24834	COCA COLA CO	44.660	140,536.04	
1/12	3,406		29160	MCDONALDS CORP	55.370	101,621.58	
1/12	12,445		33486	MERCK & CO	28.550	97,377.30	
1/12	6,288		37812	MICROSOFT CORP	21.810	271,922.45	
1/12	2,489		50790	ORACLE CORPORATION	17.300	109,033.40	
1/12	1,441		51292	PEPSICO INC	56.410	140,503.49	
1/12	10,611		55116	APPLE INC	100.780	145,280.98	
1/12	2,489		55618	PFIZER INC	16.940	180,174.34	
1/12	4,716		59442	ABBOTT LABORATORIES	54.610	136,023.29	
1/12	3,275		59944	PROCTER & GAMBLE CO	64.080	302,389.28	
1/12	7,860		63768	AMGEN INC	59.160	100,817.48	
1/12	2,620		64270	PHILLIP MORRIS INTERNATIONAL	43.600	142,921.00	
1/12	8,515		68094	BANK OF AMERICA	21.590	170,011.40	
1/12	1,965		68596	QUALCOMM INC	33.770	88,581.40	
1/12	4,716		72420	CITI GROUP INC	12.510	106,862.65	
1/12			72922	SCHLUMBERGER LTD	49.480	97,306.20	
1/12				COMCAST CORP	16.510	78,049.16	
1/12				CL A			
				CONTINUED ON PAGE 2			

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

Affiliated with
Madoff Securities International Limited
12 Berkeley Street
Mayfair, London W1J 8DT
Tel 020 7493 6222

885 Third Avenue
New York, NY 10022
(212) 230-2424
800 334-1343
Fax (212) 838-4061

BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York □ London

JAMES H. COHEN
SPECIAL TRUST

850 PARK AVENUE #7C
NEW YORK

NY 10021

PERIOD ENDING 11/30/08	PAGE 2
YOUR ACCOUNT NUMBER 1-CM793-3-0	YOUR TAX PAYER IDENTIFICATION NUMBER *****0338

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TIN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
1/12	9,301		76746	AT&T INC	27	251,499.00	
1/12	2,358		77248	CONGOCOPHILIPS	52.510	123,912.58	
1/12	1,572		81072	UNITED PARCEL SVC INC CLASS B	52.040	81,868.88	
1/12	9,563		81574	CISCO SYSTEMS INC	16.730	160,370.99	
1/12	2,751		85398	U S BANCORP	29.530	81,347.03	
1/12	3,275		85900	CHEVRON CORP	73.430	240,614.25	
1/12	1,572		89724	UNITED TECHNOLOGIES CORP	53.160	83,629.52	
1/12	16,637		90226	GENERAL ELECTRIC CO	19.630	327,249.31	
1/12	4,454		94050	VERIZON COMMUNICATIONS	30.410	135,624.14	
1/12	393		94552	GOOGLE	337.400	132,613.20	
1/12	5,502		98376	WELLS FARGO & CO NEW	29.800	164,179.60	
1/12	3,930		98878	HEWLETT PACKARD CO	34.900	137,314.00	
1/12		50,000	19845	U S TREASURY BILL DUE 12/18/2008	99.942		49,971.00
1/12		5,900,000	20989	U S TREASURY BILL DUE 2/12/2009	99.936		5,896,224.00
1/12				FIDELITY SPARTAN U S TREASURY MONEY MARKET	DIV		48.64
1/12		48,882	16087	DIV 11/12/08 FIDELITY SPARTAN	1		48,882.00
1/12	35,866		25456	U S TREASURY MONEY MARKET FIDELITY SPARTAN	1	35,866.00	
CONTINUED ON PAGE 3							

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NY 10021

PERIOD ENDING **11/30/08** PAGE **3**

YOUR ACCOUNT NUMBER **1-CM793-3-0** YOUR TAX PAYER IDENTIFICATION NUMBER *******0338**

DATE	BOUGHT, RECEIVED OR LONG	SOLD, DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
1/19				FIDELITY SPARTAN U S TREASURY MONEY MARKET	DIV		4.40
1/19		35,866	50728	DIV 11/19/08 FIDELITY SPARTAN	1		
1/19	425,000		55360	U S TREASURY MONEY MARKET U S TREASURY BILL DUE 03/26/2009	99.926	424,685.50	35,866.00
1/19	3,661		59767	FIDELITY SPARTAN U S TREASURY MONEY MARKET NEW BALANCE	1	3,661.00	
	9,301 2,489 1,703 1,441 7,860 3,275 9,563 8,515 3,144 4,716			SECURITY POSITIONS AT&T INC ABBOTT LABORATORIES AMGEN INC APPLE INC BANK OF AMERICA CHEVRON CORP CISCO SYSTEMS INC CITI GROUP INC COCA COLA CO COMCAST CORP CL A	MKT PRICE 28.560 52.390 55.540 92.670 16.250 79.010 16.540 8.290 46.870 17.340		
				CONTINUED ON PAGE 4			

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

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INVESTMENT SECURITIES LLC
New York □ London

JAMES H COHEN
SPECIAL TRUST

850 PARK AVENUE #7C
NEW YORK NY 10021

PERIOD ENDING
11/30/08

YOUR ACCOUNT NUMBER
1-CM793-3-0

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4

YOUR TAX PAYER IDENTIFICATION NUMBER
*******0338**

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
	2,358			CONOCOPHILIPS	52.520		
	8,253			EXXON MOBIL CORP	80.150		
	16,637			GENERAL ELECTRIC CO	17.170		
	393			GOOGLE	292.960		
	3,930			HEWLETT PACKARD CO	35.280		
	9,039			INTEL CORP	13.800		
	2,227			INTERNATIONAL BUSINESS MACHS	81.600		
	5,895			J.P. MORGAN CHASE & CO	31.660		
	4,323			JOHNSON & JOHNSON	58.580		
	1,834			MCDONALDS CORP	58.750		
	3,406			MERCK & CO	26.720		
	12,445			MICROSOFT CORP	20.220		
	6,288			ORACLE CORPORATION	16.090		
	2,489			PEPSICO INC	56.700		
	10,611			PFIZER INC	16.430		
	3,275			PHILLIP MORRIS INTERNATIONAL	42.160		
	4,716			PROCTER & GAMBLE CO	64.350		
	2,620			QUALCOMM INC	33.570		
	1,965			SCHLUMBERGER LID	50.740		
	3,661			FIDELITY SPARTAN	1		
				U S TREASURY MONEY MARKET			
	2,751			U S BANCORP	26.980		
	1,572			UNITED PARCEL SVC INC	57.600		
				CLASS B			
	425,000			U S TREASURY BILL	99.971		
				DUE 03/26/2009			
				3/26/2009			
				CONTINUED ON PAGE 5			

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

**885 Third Avenue
New York, NY 10022
(212) 230-2424
800 334-1343
Fax (212) 838-4061**

BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York □ London

**JAMES H COHEN
SPECIAL TRUST**

850 PARK AVENUE #7C
NEW YORK

NY 10021

PERIOD ENDING
11/30/08

PAGE
5

YOUR ACCOUNT NUMBER 1-CM793-3-0

YOUR TAX PAYER IDENTIFICATION NUMBER *****0338

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
	1,572 4,454 3,406 5,502			UNITED TECHNOLOGIES CORP VERIZON COMMUNICATIONS WAL-MART STORES INC WELLS FARGO & CO NEW	48.530 32.650 55.880 28.890		
				MARKET VALUE OF SECURITIES LONG 6,200,173.74 SHORT			

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York □ London

JAMES H COHEN
SPECIAL TRUST

850 PARK AVENUE #7C
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Madoff Securities International Limited
12 Berkeley Street
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Tel 020 7493 6222

PERIOD ENDING
11/30/08

PAGE
1

YOUR ACCOUNT NUMBER
1-CM793-4-0

YOUR TAX PAYER IDENTIFICATION NUMBER
*******0338**

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
11/12				BALANCE FORWARD			365,895.00
11/12	131	131	42138	S & P 100 INDEX NOVEMBER 460 CALL	15.800		206,849.00
11/19			46464	S & P 100 INDEX NOVEMBER 450 PUT	17.800	233,311.00	
11/19	131	131	32569	S & P 100 INDEX DECEMBER 430 CALL	26		340,469.00
11/19	131	131	36894	S & P 100 INDEX DECEMBER 420 PUT	30	393,131.00	
11/19			41219	S & P 100 INDEX NOVEMBER 460 CALL	3	39,431.00	
11/19			45544	S & P 100 INDEX NOVEMBER 450 PUT	37		484,569.00
				NEW BALANCE			731,909.00
				SECURITY POSITIONS			
				S & P 100 INDEX DECEMBER 430 CALL	MKT PRICE 23.300		
	131			S & P 100 INDEX DECEMBER 420 PUT	16.500		
				MARKET VALUE OF SECURITIES			
				LONG			
				216,150.00			
				SHORT			
				305,230.00-			

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

EXHIBIT 3

9

Investors in Bernard L. Madoff Investment Securities LLC
Deposits to James H. Cohen Special Trust, Fidelity Account Z43-307793,
A Pass-Through Grantor Trust, Invested Solely in
Bernard L. Madoff Investment Securities LLC, Account 1-CM793-3-0, 1-CM793-4-0
November 30, 2008

Investor Name, Address and Tel.	Social Security Number	Invested Amount (\$)	Date Of Deposit	Check Number	Bank Drawn On	Investor Total (\$)	Stated Value 11/30/08
Morrie Abramson 1400 Post Oak Blvd, Suite 808 Houston TX 77056 (713) 965-0900	462488445	650,000	4/28/03	2520	Chase	650,000	1,166,008.03
Barry E. Kaufman 5110 San Felipe St, Unit # 182W Houston, TX 77056 (713) 850-7986	451565550	500,000 150,000 100,000	4/28/03 6/28/07 12/31/07	8909 Wire tfr Wire tfr	Bk of Am Charles Schwab	750,000	1,183,295.01
James H. Cohen 850 Park Ave., 7C New York NY 10075 (212) 249-1459	092300113	650,000	4/28/03	1086	UMB, Utd Bk of Missouri	650,000	1,166,008.03
Robyn C. Berniker 7 Clearmeadow Ct. Woodbury NY 11797 (516) 692-5862	124647653	125,000 100,000 100,000	12/23/04 6/23/05 6/23/05	292 20903683 20903684	Chase Chase Chase	325,000	488,101.36
Alan D. Garfield 675 3 rd Avenue Suite 1606 New York NY 10017 (212) 661-0333	131286226	125,000 100,000 100,000 50,000	12/23/04 4/14/05 12/18/06 12/26/07	1998 1129 1138 858255756	Chase Chase Chase Chase	375,000	522,083.30
Marion Garfield 150 East 69 th St., 20P New York NY 10021 (212) 737-3222	061325842	125,000 100,000 25,000	12/23/04 6/23/05 12/26/07	231 1004 858255755	Chase HSBC Chase	250,000	368,070.45
Erin M. Hellberg 5 Galleine Commack NY 11725 (631) 543-5575	065628510	125,000 100,000 50,000	12/23/04 6/24/05 12/26/07	528 37489629 858255757	Fleet Bk of Am Chase	275,000	395,725.64
Marian Cohen 2001 Residential Trust 850 Park Ave., 7C New York NY 10075 (212) 249-1459	463607008	300,000 125,000	4/20/05 6/27/06	1001 1016	UMB UMB	425,000	617,074.04
BK Interest LLC % Fiserv Investments Account # 031038002070 P. O. Box 173301 Denver CO 80217 (713) 850-7986	840519832	55,000 103,200	12/23/05 12/26/06	1003237779 1003270502	Fiserv Trust Co.	158,200	204,727.88
Total		3,858,200				3,858,200	6,111,093.74

N.B.: No funds have been withdrawn at any time.

EXHIBIT 4

FROM :
(Page 3 of 5)

Pg 112 of 190
FAX NO. :

Feb. 13 2009 07:28PM P7

James H. Cohen
850 Park Ave. # 7C
New York NY 10021

April 2, 2003

Fidelity Investments
PO Box 5000
Cincinnati OH 45273-8699

Ladies and Gentlemen:

I am enclosing documents to open a trust account.

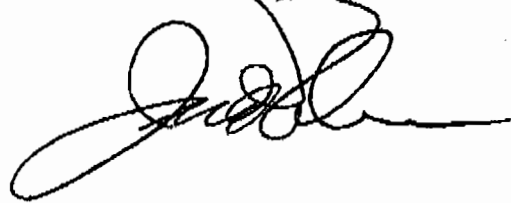
Kindly send duplicate confirmations and statements to:

Barry E. Kaufman
9121 Briar Forest
Houston TX 77024

and to: Morrie K. Abramson
1400 Post Oak Blvd. Suite 808
Houston TX 77056

Thank you.

Sincerely,



19-949862-0063 4/4/2003 8:24

(Page 1 of 5)

● James H. Cohen Special Trust

JAMES COHEN
850 PARK AVE # 7C
NEW YORK NY 10021-8145

CONSTANCE KIRK

A 257175

243-307793

NCE

1 ACCOUNT SETUP

Trust — Fidelity AccountSM Application

\$2,500 minimum to open account

Address and Phone Number: Permanent street address is required. Please provide
if different from the address indicated in left.

Permanent Street Address (no P.O. Boxes) _____

Mailing Address (if different from above) _____

Account Owner

James H. Cohen Special Trust

Pg 114 of 190

Morris R. Abramson, Barry E. Kaufman + James H. Cohen 57-6200338

Name of Trust

Date of Trust

For the benefit of

Tax Identification (or Social Security Number)

2 REQUIRED INFORMATION

This information must be provided in accordance with industry regulations

Name (First, MI, Last):

Date of Birth (Month/Day/Year):

Social Security Number:

Phone Numbers:

E-mail:

Citizenship: Country of citizenship:

Country of tax residence:

Employment Status:

Occupation: (If retired or not employed, indicate source of income)

Employer's Name and Address:

Affiliations:

Are you affiliated with or employed by a stock exchange or member firm of an exchange or the NASD, a municipal securities broker/dealer, or by Fidelity?

Are you a "control person" or "affiliate" of a public company as defined in SEC Rule 144? This would include, but is not necessarily limited to, 10% shareholders, policy-making executives, and members of the Board of Directors.

☐ Yes, with _____
(see instructions)
☒ No

☐ Yes. Trading symbol: _____
Company: _____

☒ No

☐ Yes, with _____
(see instructions)
☐ No

☐ Yes. Trading symbol: _____
Company: _____

☐ No**3 FINANCIAL PROFILE OF TRUST**

Investment Objective

See supplemental information booklet for descriptions (choose up to two)

- ☒ Preservation of Capital
☒ Income
☐ Aggressive Income
☐ Growth
☐ Speculation

Estimated Net Worth (excluding residence)

- ☐ Under \$30,000
☐ \$30,000-\$50,000
☐ \$50,001-\$100,000
☐ \$100,001-\$500,000
☒ Over \$500,000

Federal Tax Bracket

- ☐ < 15%
☐ 25%-27½%
☐ > 27½%

Annual Income (from all sources)

- ☐ Under \$20,000
☐ \$20,000-\$50,000
☐ \$50,001-\$100,000
☐ Over \$100,000

Estimated Liquid Net Worth

- ☐ Under \$15,000
☐ \$15,000-\$50,000
☐ \$50,001-\$100,000
☐ \$100,001-\$500,000
☒ Over \$500,000

4 CORE ACCOUNT

(choose one)

☐ Taxable Cash Account ☐ Fidelity Municipal Money Market Fund☒ Other (see instructions) Fidelity Tax-Free Money Market Fund #275**5 FUNDING YOUR ACCOUNT**

By Check

- ☐ I have enclosed a check for \$ _____ made payable to National Financial Services LLC, to be deposited to my core account.
☐ Please purchase a mutual fund(s) as indicated below. I understand the fund(s) can only be purchased consistent with its prospectus and after my check has been deposited in my core account. I have read the prospectus for this fund.

Fund Family and Fund Name

Fund Symbol _____ \$ _____
Generally \$2,500 initial purchase minimum

Fund Family and Fund Name

Fund Symbol _____ \$ _____
Generally \$2,500 initial purchase minimum

Transfer from Other Firm

- ☐ I am transferring money or securities from another firm and have included a Transfer of Assets form (see attached form).

Transfer from Existing Fidelity Account

- ☐ I am transferring all shares or positions from my non-retirement mutual fund and/or Fidelity Account(s), as follows:

T-

Fidelity Account Number:

1100522

FIMS_RETAIL:173428814

5 FUNDING YOUR ACCOUNT (CONTINUED)

Depositing Certificates

☒ I am depositing _____ appropriately endorsed certificates.

*Fidelity fund minimums are generally \$2,500. Higher minimums apply for Fidelity Index funds, municipal bond funds and some money market funds; see prospectus for more information. For non-Fidelity funds see prospectus for minimums.

6 OVERDRAFT PROTECTION AND MARGIN CREDIT

☐ Check here to be considered for margin borrowing.

7 ACTIVE TRADER SERVICES

Check below to be considered for our active trader services and discounted commissions if you plan on trading at least 36 times over a rolling 12-month period and will have at least \$30,000 in assets at Fidelity.

I plan to trade ☐ 36-71 times ☐ 72-239 times ☐ 240(+) times

8 ACCOUNT FEATURES

By selecting the features below, I acknowledge I have read and agree to the terms set forth in the Customer Agreement.

Cash Management Features

Mutual Fund Distributions: All distributions from mutual funds held in your account will be reinvested in the fund unless you check here. ☐

Fidelity Money Line*

☐ Yes, I wish to establish Money Line. A voided check from my bank is attached to this application.

Checkwriting

☒ Yes, I wish to establish checkwriting. Sign and attach the checkwriting signature card located on the last page of this booklet and return with this application.

Fidelity BillPay™

☐ Yes, I wish to establish BillPay. I understand that if I do not have or maintain a balance of \$30,000 across certain accounts, a monthly fee for this service may be assessed.

Additional information and forms are available at Fidelity.com for the following account features.

Also available with a \$2,500 minimum balance in your account:

- Direct Deposit
- Fidelity Automatic Account Builder™
- Bank Wire

Available with a \$5,000 minimum balance in your account

• Fidelity Debit Card

Available with a \$30,000 minimum balance in your account

• Fidelity AccessLine®

9 SIGNATURE

Each trustee must READ the separate Customer Agreement and SIGN this section in ink.

On behalf of the Trust, I hereby request Fidelity Brokerage Services LLC and National Financial Services LLC (collectively "Fidelity" or "you") to open a Fidelity Account in the name of the Trust listed as account owner on this application. The Trustee(s) hereby certify the following:

- Fidelity has the authority to accept orders and other instructions relative to the Trust accounts identified herein from those individuals listed in Section 2. The trustee(s) may execute any documents on behalf of the Trust that you may require. By signing this form, the Trustee(s) hereby certify(ies) that you are authorized to follow the instructions of any Trustee and to deliver funds, securities, or any other assets in the Fidelity Account to any Trustee or on any Trustee's instructions, including delivering assets to a Trustee personally. Fidelity, in its sole discretion and for its sole protection, may require the written consent of any or all Trustees prior to acting upon the instructions of any Trustee.
- There are no other Trustee(s) of the Trust other than those listed in Section 2 or identified on a separate piece of paper attached to this application.
- Should only one person execute this agreement, it shall be a representation that the signer is the sole Trustee. Where applicable, plural references in this certification shall be deemed singular.
- We, the Trustees, have the power under the Trust and applicable law to enter into the transactions and issue the instructions that we make in this account. Such power may include, without limitation, the authority to buy, sell (including short sales), exchange, convert, tender, redeem and withdraw assets (including delivery of securities to and from the account), and to trade securities on margin or otherwise (including the purchase and/or sale of option contracts) for and at the risk of the Trust. We understand that all orders and

9 SIGNATURE (CONTINUED)

transactions will be governed by the terms and conditions of all other account agreements applicable to this account.

- We, the Trustees, jointly and severally, indemnify you and hold you harmless from any claim, loss, expense, or other liability for effecting any transactions, and acting upon any instructions given by the Trustees. We, the Trustees, certify that any and all transactions effected and instructions given on this account will be in full compliance with the Trust.
- We, the Trustees, agree to inform you in writing of any change in the composition of the Trustees, or any other event that could alter the certifications made above.
- We, the Trustees, agree that any information we give to Fidelity on this account will be subject to verification, and we authorize you to obtain a credit report about me (any of us) individually at any time. Upon written request, Fidelity will provide the name and address of the credit reporting agency used.

I acknowledge that I have read, understood, and agree to be bound to the terms and conditions set forth in the Customer Agreement as currently in effect and as may be amended from time to time. I am at least 18 years of age and of full legal age in the state in which I reside. I understand that, upon issuer's request in accordance with applicable rules and regulations, you will supply my name to issuers of any securities held in my account as I might receive any important information regarding them, unless I notify you in writing not to do so.

I understand that the Customer Agreement and its enforcement shall be governed by the laws of the Commonwealth of Massachusetts. It shall cover individually and collectively all accounts that I may open or reopen with Fidelity. It shall survive to the benefit of Fidelity's successors and assigns, whether by merger, consolidation, or otherwise. Fidelity may transfer my account to its successors and assigns, and this Agreement shall be binding upon my heirs, executors, administrators, successors, and assigns.

I hereby authorize Fidelity, upon receiving instructions from me, to make payments of amounts representing redemptions by me or distributions payable to me by initiating credit or debit entries to the bank account "Bank" indicated on the attached "voided" check. I authorize and request Bank to accept such entries from Fidelity, and to credit or debit, as indicated, my account in the Bank in accordance with these entries. I understand that Fidelity will not be liable for any loss, expense, or cost arising out of my instructions provided that it institutes reasonable procedures to prevent unauthorized transactions. I acknowledge that this authorization may only be revoked by providing written notice of revocation to Fidelity, in such time and manner as afford Fidelity and Bank a reasonable opportunity to act upon it.

If I am a U.S. person, I certify under penalties of perjury that: (1) I am a U.S. person (including a U.S. resident alien) and the Social Security or taxpayer identification number provided above is correct; and (2) I am not subject to IRS backup withholding because: (a) I am exempt from backup withholding; or (b) I have not been notified by the IRS that I am subject to backup withholding as a result of a failure to report all interest or dividends; or (c) I have been notified by the IRS that I am no longer subject to backup withholding. (Cross out item 2 if it does not apply to you.) If I am not a U.S. person, and I am submitting IRS Form W-8 BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding, with this form to certify my foreign status and, if applicable, claim tax treaty benefits.

The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

The following clause referring to lending of securities applies only to those accounts eligible and approved for margin. I understand that UGMA/UTMA, estate, and other non-trust fiduciary accounts cannot use margin. I hereby authorize Fidelity to lend, hypothecate, or re-hypothecate, separately, or with the property of others, either to yourselves or to others, any property you may be carrying for me on margin. This authorization applies to all my accounts you carry and shall remain in force until you receive written notice of revocation at your main office in Boston, MA.

This account is governed by a predispute arbitration clause, which is found in Section 18 of the Customer Agreement. I acknowledge receipt of the predispute arbitration clause.

SIGNATURE OF TRUSTEE 1

Date (month, day, year)

[Signature]

SIGNATURE OF TRUSTEE 2

Date (month, day, year)

[Signature]

Fidelity Investments is a registered trademark owned by FMR Corp. Accounts are carried with our affiliate, National Financial Services LLC, a member of the New York Stock Exchange and other principal exchanges. Fidelity Investments, P.O. Box 5000, Cincinnati, OH 45273-8699

For Fidelity Use Only	<input type="checkbox"/> Cash	<input type="checkbox"/> Margin	<input type="checkbox"/> ATP
Account # Assigned	Reg. Rep. Signature	Date	
Approved by Bob Brunner:		4/4/2003 9:37:51 AM	
Approving Manager's Signature	Date		



Fidelity Account is a service of
Fidelity Brokerage Services LLC, Member NYSE, SIPC

POSTAL/FAX APP 0702

FIMS RETAIL:173428814

13634

H.
JAMES COHEN
850 PARK AVE # 7C
NEW YORK NY 10021-1845

Checkwriting for Non-Retirement Business/Trust/Fiduciary Fidelity Accounts

Customer Information:

James H. Cohen Special Trust 57-6200338
Name of Business/Trust Social Security or TIN

Brokerage:

or

Mutual Fund:

Fund Name

Mutual Fund Account Number

Evening Phone:

(212) 249-1459

Daytime Phone:

(212) 249-1459

Use this form to add checkwriting to the following Fidelity account registrations: Business/Trust/Partnerships/Sole-Proprietorship/Conservator/Guardian/Church or Religious Order/Unincorporated Association/Investment Club/Estate.

Complete the Customer Information section above and the signature card. Make sure the address you have on file with Fidelity is correct, as checkbooks will be sent to your record address. To update your address, visit us at Fidelity.com.

Checking activity will be reported on your statement, and canceled checks will not be returned. If you need a check copy, call us or request a copy at our Web site (a fee may apply).

For Brokerage Accounts: A minimum account balance is required. You may further personalize the information appearing on your checks by completing Section I.

For Mutual Fund Accounts: Checkwriting is available only for money market funds and certain bond funds, and most funds have a \$500 minimum on checks. Refer to the prospectus to be sure your fund offers checkwriting. Your name and address will be printed on the checks.

Note that for bond funds, the share price and your account balance may change daily. If unsure, verify your balance prior to writing a check, and leave a sufficient amount to cover possible price changes. Check redemptions from bond funds are reportable events for tax purposes.

If you have any questions, call us at 800-544-6666.

Return the completed form to: Fidelity Investments, PO Box 770001, Cincinnati, OH 45277-0002

Please continue →



For Fidelity use only
999743307793

Signature Card for Checkwriting

Do not detach this card. Use a blue or black pen, and print clearly in CAPITAL LETTERS.

This card supersedes any signature card already on file for the same account.

This card provides additional signers to this account.

Indicate the number of signatures required to honor a check. If no box is checked, one signature will be required.

☒ One signature ☐ Two signatures (for business accounts only)

Account Number: Brokerage

or Mutual Fund

Print Name

Signature

Date

JAMES H. COHEN

Authorized Person

Authorized Person

1019688

FIMS RETAIL:173428814

1 BROKERAGE ACCOUNT CHECK PERSONALIZATION

Your name and address will be printed on checks, but you may customize them with the following options:

- ☒ Name(s) Only
☐ Name(s), Address, and Daytime Telephone Number
☐ Name(s), Address, and Evening Telephone Number

Important Reminders:

- All owners must complete the signature card. Print your name(s) at left, and sign within the box(es) to the right.
- For UGMA/UTMA accounts only the custodian should sign.
- For business accounts all authorized persons should sign.

2 DOCUMENTATION TO ADD OR CHANGE A SIGNATURE

Please provide the following documentation in order to add or change an individual(s) checkwriting privileges:

Business Accounts

- ☐ Certified Copy of the Corporate Resolution, dated within 60 days documenting new signers
☐ Signature Guarantee of an Officer other than new signers

Trust Account

- ☐ Signature Guarantee of current trustee
☐ Trust Certification of investment power form

Fiduciary

- ☐ Signature guarantee of person authorized to act on behalf of the account.
☐ Documentation authorizing the person to sign on behalf of the account. If you are unsure, call Fidelity for instructions.



PO Box 770001, Cincinnati, OH 45277-0002
Fidelity Distributors Corporation
Fidelity Brokerage Services LLC, Member NYSE, SIPC.

316324

U.120-SCP-0201
1.753019.101

By signing this signature card on the reverse side, the signatory(ies) agree(s) to be subject to the terms and conditions, guidelines, and rules applicable to your account as now in effect and as amended from time to time, of the fund(s), and of UMB Bank, N.A. ("the Bank"), as they pertain to the use of redemption checks; therefore, all registered owners must sign this signature card. All checks will require only one signature unless otherwise indicated on the face of this card. Each signatory guarantees the genuineness of the other's signature on this card.

The Bank is hereby appointed agent by the account holders signing this card and, as such agent, is directed to request redemption of shares of such Fidelity fund(s) or cash in the core account as designated by the account holders from time to time, and as recorded on Fidelity's records, upon receipt of, and to the amount of, checks drawn upon this account(s). In so acting, the Bank shall be liable only for its own negligence. Account holders will be subject to the Bank's rules, regulations and associated laws governing check collection including the Uniform Commercial Code as enacted in the State of Missouri.

It is further agreed as follows for mutual fund accounts:

1. All items, with the exception of those drawn on Spartan® money market funds and Fidelity Municipal Money Market Fund, must be for a minimum of \$500 (or such other minimum amounts as may from time to time be established upon prior written notice to the shareholders, including the accounts of Spartan money market funds and Fidelity Municipal Money Market Fund), or they may be returned to the shareholders marked "Refer to Maker."
2. This card supersedes any card already on file for the same "T" Master Account, fund, or account number.
3. Refer to the fund prospectus for minimum check amounts and any applicable fees.
4. You may obtain a copy of the "Statement of Terms and Conditions" applicable to your account by calling Fidelity.

FIMS_RETAIL:173428814

Duplicate Statement Request Form

Received by Mail
Date: 9/19/06
Initials: JB

Customer Information:

Name of Owner (or Business/Trust) H. Cohen Special Trust Social Security or Tax ID Number 576200338
Co-Owner (or Trustee/Authorized Person) Social Security or Tax ID Number

Use this form to authorize Fidelity to send duplicate statements of your account(s) to another individual ("interested party"). Complete the customer information above, and sections one, two, and three.

Return this form to Fidelity Investments, PO Box 770001, Cincinnati, OH 45277-0002. If you have any questions, visit us at Fidelity.com or call us at 800-544-6666.

1 ACCOUNT INFORMATION

Provide the account numbers you are requesting to have a duplicate statement be mailed to an interested party.

Brokerage Account(s)

243-307793

Mutual Fund Account(s)

2 INTERESTED PARTY INSTRUCTIONS

Complete the following information to have a copy of your statement and/or trade confirmations (available for brokerage accounts only) sent to another individual or interested party. For the account(s) listed in Section 1:

- ☒ Send a copy of the brokerage statement only.
☐ Send copies of the brokerage statement and trade confirmations.
☐ Send copies of my/our entire Customer Account statement. A Customer Account statement contains the same information included on the statement you currently receive, including mutual fund and brokerage accounts you own. If your statement includes accounts of other members of your household, their accounts will be included in the interested party statement and all applicable members of the household must sign this request.

Interested Party Information

Name Berry E. Kaufman
Company (if any) Houston
Mailing Address 5110 San Felipe, 182W TX 77056
City State Zip Code
Daytime Telephone Number (713) 850-7986

3 AUTHORIZATION & SIGNATURES

All account owners must sign the form to authorize the above instructions.

SIGNATURE OF OWNER/
TRUSTEE/AUTHORIZED INDIVIDUAL

Date

[Signature] 9/15/06

SIGNATURE OF CO-OWNER/
TRUSTEE/AUTHORIZED INDIVIDUAL

Date

370899



U121-SCT-0404
1.753498.103

PO Box 770001, Cincinnati, OH 45277-0002
Fidelity Distributors Corporation
Fidelity Brokerage Services LLC,
Member NYSE, SIPC

1.753498-103

006570001

FIMS_RETAIL:319833155

EXHIBIT 4A

JAMES H COHEN TTEE
JAMES H COHEN SPECIAL TRUST
150 PARK AVE 7C
NEW YORK, NY 10021

1002

80-568/1012

Date *May 12, 2003*

Pay to the
Order of

Bernard L. Madoff Investment Securities LLC \$ 1,800,000.00

One Million Eight Hundred Thousand 00/100 Dollars

EXPENSE CODE



Fidelity Investments

United Missouri Bank
Warsaw, Missouri

For *ICM79330*
James H Cohen Special Trust

⑆ 101205681⑆ 1002⑆ 7710743307793⑆ ⑆ 01800000000⑆

Page 2 of 2)

05142043
⑆ 1010-00048
⑆ 0069 TRC=0069 PK=17

05142043

ETAIL:176056898

NY 03 14

101000695

1001303

1001000001

1153

CHASE MANHATTAN BANK
FOR DEPOSIT ONLY
BERNARD L. MADOFF
1401081703

*Bernard L. Madoff
Investment Securities
PAY TO THE ORDER OF*


JAMES H COHEN TTEE
JAMES H COHEN SPECIAL TRUST
150 PARK AVE 7C
NEW YORK, NY 10021

1026

80-568/1012

Date 12/30/04

RETAIL: 233925184

Pay to the Order of Bernard L. Modoff Investment Securities, LLC \$ 500,000 ^{00/100}
Five Hundred Thousand 00 100 Dollars  Secure
Forth
Data
Book

EXPENSE CODE

**Fidelity Investments®**

United Missouri Bank
Warsaw, Missouri

For 1-CM 793-3-0

101205681026 7710743307793 0050000000

Page 2 of 2)

FIMS

ETAIL:233925184

1010-00048
ENT-5490 IRC-3490 PK-24
04 13203321

4141067
032005
01000040 FRB-PHILA
RT=3948 TRC=4020 PK=20

05 03
BANK, N.A.
LAS VEGAS, NV
(818) 280-7883
1010003334

35

**PAY TO THE ORDER OF
CHASE MANHATTAN BANK
FOR DEPOSIT ONLY
BERNARD L. MADOFF
140 081 708**

Edward Moff
Investment Securities

FILE RETAIL:245585733

101000048
04/28/2005
6310770030

This is a LEGAL COPY of
a check. You can use
it the same way you
would use the original
check.

5002/02/40 5004021201
4408900054

JAMES H COHEN TTEE
JAMES H COHEN SPECIAL TRUST
850 PARK AVE 7C
NEW YORK, NY 10021

1009

60-566/1012

Date April 27, 2005

Pay to the
Order of

Bernard L. Madoff Securities
Four Hundred Thirteen

\$400,000.00

Dollars

EXPENSE CODE



Fidelity
Investments

United Missouri Bank
Warsaw, Missouri

For 1CM 793

⑆10120568⑆1009⑆7710743307793⑆⑆0040000000⑆

⑆10120568⑆1009⑆7710743307793⑆⑆0040000000⑆

Page 2 of 2)

FIMS RETAIL:245585733

⑆101000048⑆
⑆1009 TRC⑆1109 PK⑆33
⑆10120568⑆

1CM 793

140 081 7204

Bernard L. Madoff
Investment Securities
PAY TO THE ORDER OF
CHASE MANHATTAN BANK
FOR DEPOSIT ONLY
BERNARD L. MADOFF
140 081 7204

021204005 04/28/2005
4500066044
021305001 04/28/2005
6655052160
101000048 04/28/2005
6310770030

Do not endorse or write below this line.

FIM RETAIL:253745802

101000048
06/30/2005
611571571

is a LEGAL COPY of
ur check. You can use
it the same way you
would use the original
check.

5002/06/90 C5004021203
6982520054


JAMES H COHEN TTEE
JAMES H COHEN SPECIAL TRUST
850 PARK AVE 7C
NEW YORK, NY 10021

1010

50-568/1012

Date 6-28-05

Pay to the Order of *Bernard L. Madoff Investment Securities LLC* \$300,000.00
Three Hundred Thousand and NO Dollars

EXPENSE CODE  Fidelity Investments
United Missouri Bank
Warsaw, Missouri

For LCM793

⑆101205681⑆1010⑆7710743307793⑆ ⑆0030000000⑆

⑆101205681⑆1010⑆7710743307793⑆ ⑆0030000000⑆

Page 2 of 2)

FIMS RETAIL:253745802

⑆101000048⑆
06/30/2005
611571571

JPMORGAN CHASE BANK, NA
CARLSTADT, NJ 08013
12210000214 003 016 13
⑆101000048⑆
06/30/2005
611571571

PAY TO THE ORDER OF
CHASE MANHATTAN BANK
FOR DEPOSIT ONLY
BERNARD L. MADOFF
140 ORT 773

*Bernard L. Madoff
Investment Securities LLC*

021204005 06/30/2005
4500757669
021305001 06/30/2005
6650608056
101000048 06/30/2005
611571571

Do not endorse or write below this line.

⑆101000048⑆

FIN RETAIL:253745803

101000048
06/30/2005
6111571572

This is a LEGAL COPY of
your check. You can use
it the same way you
would use the original
check.

5002/06/90 65004021203

JAMES H COHEN TREE
JAMES H COHEN SPECIAL TRUST
850 PARK AVE 7C
NEW YORK, NY 10021

1011

80-558/1012

Date 6-28-05

Pay to the Order of *Bernard L. Madoff Investment Securities* \$100,000.00
One Hundred Thousand Dollars

EXPENSE CODE  Fidelity Investments United Missouri Bank
Warren, Missouri

For 1CM793

⑆101205681⑆1011⑆7710743307793⑆ ⑆0010000000⑆

⑆101205681⑆1011⑆7710743307793⑆ ⑆0010000000⑆

Page 2 of 2)

FIMS RETAIL:253745803

06/30/2005
1010-00048
ENT-2679 TRC-2181 PK-33
06/30/2005
6111571572

10/20/05
CHASE BANK, NY
CUST-11-11 06/28/05
621094214 003 4316 13
06/30/2005
6111571572

Bernard L. Madoff
Investment Securities
PAY TO THE ORDER OF
CHASE MANHATTAN BANK
FOR DEPOSIT ONLY
BERNARD L. MADOFF
140 081 799

021204005 06/30/2005
4500757870
021305001 06/30/2005
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Do not endorse or write below this line.

⑆101205681⑆

FIN RETAIL:287657625

101000048
12/30/2005
6210305313

is a LEGAL COPY of
your check. You can use it
the same way you would
use the original check.


5002/DE/RT E518950054
E5004021203

JAMES H COHEN TRST
JAMES H COHEN SPECIAL TRUST
830 PARK AVE 7C
NEW YORK, NY 10021

1015

80-5687012

Date *Dec 27, 2005*

Pay to the Order of *Bernard L. Madoff Investment Securities LLC* \$55,000.00
Fifty Five Thousand Dollars
EXPENSE CODE  Fidelity Investments
United Missouri Bank
Wassau, Missouri

For Dep'to *Me* 1-CH793-3

⑆101205681⑆1015⑆7710743307793⑆ ⑈0005500000⑈

⑆101205681⑆1015⑆7710743307793⑆ ⑈0005500000⑈

Page 2 of 2)

FIMS RETAIL:287657625

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1974 DEC 30 1974 DEC 30
101000048
12/30/2005
6210305313

*BERNARD L. MADOFF
Investment Securities*
PAY TO THE ORDER OF
CHASE MANHATTAN BANK
FOR DEPOSIT ONLY
BERNARD L. MADOFF
140 081 7035
12/27/05

021204005 12/30/2005
⑆500566153
021305001 12/30/2005
⑆356646342
101000048 12/30/2005
⑆210305313

Do not endorse or write below this line.

101000048

FIN RETAIL:311865158

JAMES H COHEN TTEE
JAMES H COHEN SPECIAL TRUST
850 PARK AVE 7C
NEW YORK, NY 10021

1017

80-568/1017

Date 6-27-06

Pay to the
Order of

Bernard L. Madoff Investment Securities \$125,000.00
One Hundred Twenty-Five Thousand ²¹⁰/₁₀₀ Dollars

EXPENSE CODE



Fidelity Investments

United Missouri Bank
Warsaw, Missouri

A/c 1CM793

For Add'l inv. Maria Cohen Res. Tr.

[Handwritten signature]

⑆10120568⑆⑆1017⑆7710743307793⑆⑆0012500000⑆

Page 2 of 2

57532006
1010-00048
10-2005 WK-2005 WK-24
FIMS 015940410

923704001348

JPMORGAN CHASE BANK

PER 0045828963 6765 PK 0000000000
0042410150 PR 7020 PK 0000000000
0045828963 PR 7020 PK 0000000000

PAY TO THE ORDER OF
CHASE MANHATTAN BANK
FOR DEPOSIT ONLY
BERNARD L. MADOFF
140 081 7020

*Bernard L. Madoff
Investment Securities*

0000000000

ETAIL:311865158

FIL
JAMES H COHEN TTEE
JAMES H COHEN SPECIAL TRUST
850 PARK AVE 7C
NEW YORK, NY 10021

1018

80-568/1012

Date **12/28/06**

Pay to the
Order of

Bernard L. Madoff Investment Securities LLC \$203,200.00
Two Hundred Three Thousand Two Hundred ^{NO}/₁₀₀ Dollars

EXPENSE CODE



Fidelity Investments

United Missouri Bank
Warsaw, Missouri

For *Mo 1-CM 793*

[Signature]

⑆101205681⑆1018⑈7710713307793⑈0020320000⑈

Page 2 of 2)

FIMS

ETAD 12/28/06 1940024

⑆101205681⑆1018⑈7710713307793⑈0020320000⑈

6237003

140 081 703

**PAY TO THE ORDER OF
CHASE MANHATTAN BANK
FOR DEPOSIT ONLY
BERNARD L. MADOFF**

Returned to Madoff Investment Securities

11776227
022007
31000046
12-2939-7FC-3944 PK-20
122846
52100021

06/07/06

<https://oltx.fidelity.com/ftgw/fbc/ofaccounts/GetCheckDetails?at.dat.accountsData=6Z/T...> 12/30/2008

FILE JAMES H COHEN TTEE
JAMES H COHEN SPECIAL TRUST
150 PARK AVE, 7C
NEW YORK, NY 10021

1021

Date 12-27-07

80-568/1012

RETAIL: 382814356

Pay to the
Order of

Bernard L. Madoff Investment Securities LLC \$125,000.00/XX
One Hundred Twenty Five Thousand - 00/100 Dollars

EXPENSE CODE



Fidelity Investments

United Missouri Bank
Warsaw, Missouri

For 1-01793-3-0

⑆101205681⑆1021⑆2710743307793⑆0012500000⑆

CHAPMAN DDC

Page 2 of 2)

FIMS

ETAIL: 382814356

12312007
1616-00048
ENT-2811 TRC-2811 PK-24

021031475

12310705320031119946
05

12310705320031119946

JP MORGAN CHASE BANK
INDIANAPOLIS, IN 46204
14743099624 053 3554

021031475

PAY TO THE ORDER OF
CHASE MANHATTAN BANK
FOR DEPOSIT ONLY
BERNARD L. MADOFF
140 N. 2ND ST.
NEW YORK, NY 10011

Bernard L. Madoff
Investment Securities

Abstract

Account Number	Check Number	Amount	Date Posted
Z43307793	1022	\$100,000.00	01/02/2008

101000046
01/02/2008
6116640076

This is a LEGAL COPY of
your check. You can use it
the same way you would
use the original check.

10210000213 12/31/2007
009170779074

JAMES H COHEN TRST
JAMES H COHEN SPECIAL TRUST
896 PARK AVE 7C
NEW YORK, NY 10021


1022

80-SB/1012

Date 12-31-07

Pay to the Order of *Howard L. Nussli Investment Services, LLC* \$ *100,000.00*

One Hundred Thousand *00* Dollars

EXPENSE CODE  Fidelity Investments United Mexican Bank, Warsaw, Mexico

For *CH 793-30*

⑆1012056810102207710743307793⑈ ⑈0010000000⑈

⑆1012056810102207710743307793⑈ ⑈0010000000⑈

[illegible]

EXHIBIT 5



James H Cohen Special Trust

IE ()

Time Stamp

108 *03APR28PM12:46ET

Internal use only

Rep Initials.

1. ☒ Non-Retirement
2. ☐ Current Year Contribution
3. ☐ Prior Year Contribution
4. ☐ Rollover
5. ☐ Direct Corporate Rollover
6. ☐ ROTH Conversion
7. ☐ Transfer of Assets
8. ☐ SEP IRA
9. ☐ Keogh
10. ☐ ICR
11. ☐ Margin

Account Number

243-307793

This shaded section is required if your Fidelity Account No. begins with 2AA through 2ZZ. (At least one fund # required)

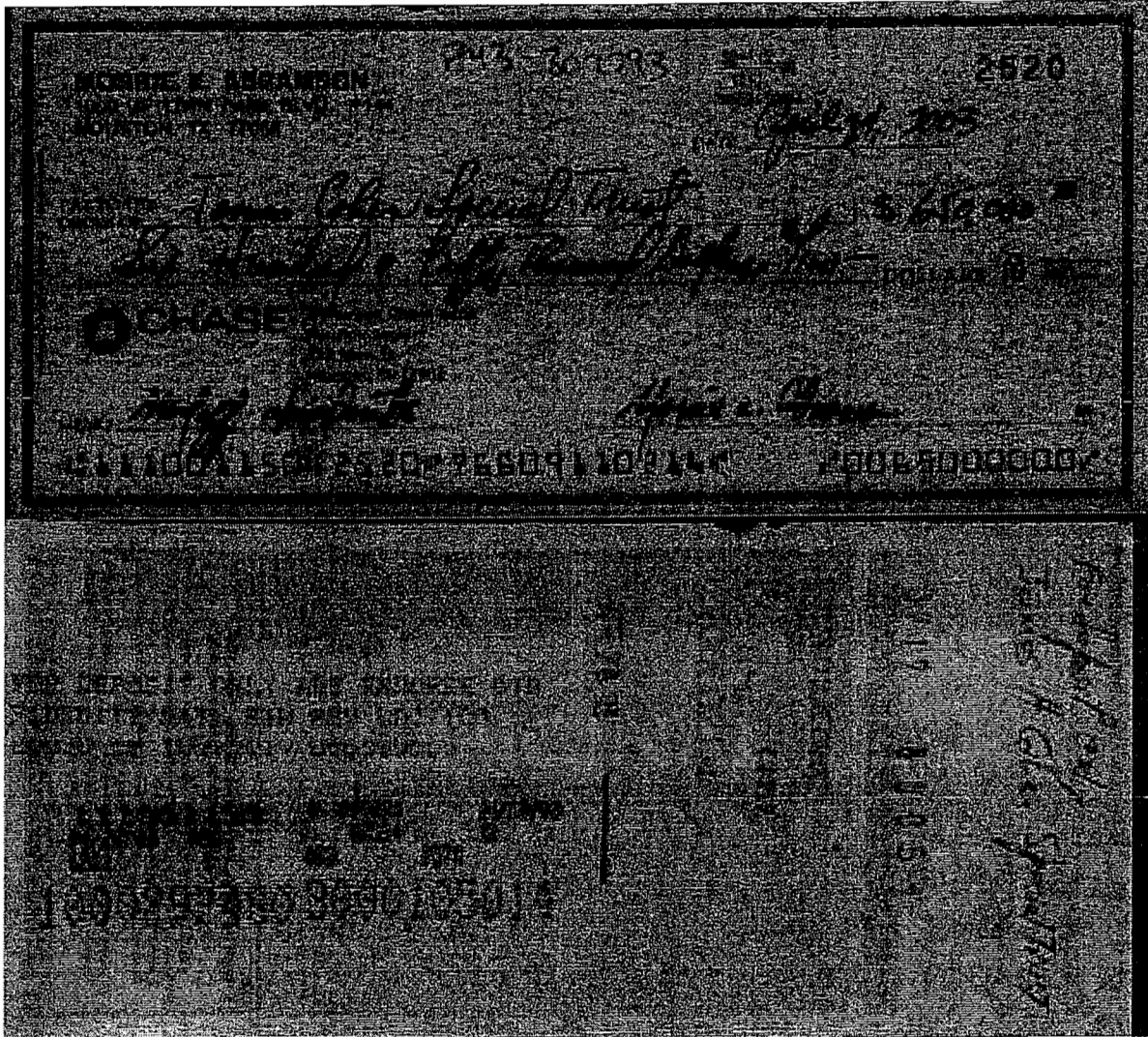
Investment Allocation	
FUND #	AMOUNT
TOTAL	

JAC
MKA
BEK.

List Check(s) Individually

CHECK #	AMOUNT
1086	650,000-
7520	150,000-
8909	500,000-
TOTAL INVESTMENT	1,300,000-

- Brokerage accounts will have deposits credited to your Core Money Market Fund or to your Cash balances while awaiting reinvestment. All transactions involving these funds must be placed with a Fidelity registered representative or through a Fidelity Automated Trading Service or complete the shaded section above for Fidelity Mutual Fund purchases.
- If purchasing a new fund, I (we) have read the prospectus and agree to the terms.
- We are unable to accept cash.
- All deposits may be subject to a seven business day clearing period.





Investment Report

Premium Services

May 1, 2008 - May 31, 2008

Fidelity Account # 243-307793 JAMES H COHEN SPECIAL TRUST VIA JAMES H COHEN TRUSTEE FOR THE BENEFIT OF MORRIE K ABRAMSON, BARRY E KAUFMAN AND JAMES H COHEN

Core Account - Fidelity Tax-Free Money Market

Description	Amount	Balance	Description	Amount	Balance
Beginning		\$1,800,093.60	Cash Management Activity		
Investment Activity			Checking activity		\$800,928.04
Core account income	\$628.27		Subtotal of Cash Management Activity	\$1,800,928.04	
Subtotal of Investment Activity	\$628.27		Ending		\$693.83

Investment Activity

Settlement Date	Security	Description	Quantity	Price per Unit	Transaction Amount
5/30	FIDELITY TAX-FREE MONEY MARKET	DIVIDEND RECEIVED			\$628.27

Cash Management Activity

Check #	Date	Code	Amount	Check #	Date	Code	Amount
1002	5/14		\$1,800,000.00	1003	5/28		28.04
						Total	\$1,800,928.04

Daily Additions and Subtractions Fidelity Tax-Free Money Market (the following is provided to you in accordance with industry regulations)

Date	Amount	Balance	Date	Amount	Balance	
5/14	\$1,800,000.00	\$93.60	5/28	28.04	65.56	
					15/30	628.27
						693.83

Additional Information About Your Investment Report

An additional copy of your Investment Report has been sent to:

BARRY E KAUFMAN MORRIE K ABRAMSON

BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York □ London

885 Third Avenue
New York, NY 10022
(212) 230-2424
800 334-1343
Fax (212) 838-4061

JAMES H COHEN
SPECIAL TRUST

850 PARK AVENUE #7C
NEW YORK NY 10021

Associated with
Madoff Securities International Limited
12 Berkeley Street
Mayfair, London W1J 8DT
Tel 020 7493 6222

PERIOD ENDING 5/31/03	PAGE 1
YOUR ACCOUNT NUMBER 1-CH793-3-0	
YOUR TAX PAYER IDENTIFICATION NUMBER 576-20-0338	

DATE	BOLIGHT RECEIVED OR LONG *	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
5/13	1,800,000		61947	NO BALANCE FORWARD	JRNL 99.570	1,792,260.00	1,800,000.00
5/13	7,740		62784	CHECK U S TREASURY BILL DUE 10/2/2003 10/02/2003 FIDELITY SPARTAN U S TREASURY MONEY MARKET NEW BALANCE	1	7,740.00	
	7,740			SECURITY POSITIONS FIDELITY SPARTAN U S TREASURY MONEY MARKET	MKT PRICE 1		
	1,800,000			U S TREASURY BILL DUE 10/2/2003 10/02/2003	99.625		
				MARKET VALUE OF SECURITIES LONG 1,800,990.00 SHORT			

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

EXHIBIT 6



James H Cohen Special Trust

(1) IE ()

Time Stamp

108 03APR28PM12:46ET

Internal use only

Rep Initials. AC

1. ☒ Non-Retirement
2. ☐ Current Year Contribution
3. ☐ Prior Year Contribution
4. ☐ Rollover
5. ☐ Direct Corporate Rollover
6. ☐ ROTH Conversion
7. ☐ Transfer of Assets
8. ☐ SEP IRA
9. ☐ Keogh
10. ☐ ICR
11. ☐ Margin

Account Number

243-307793

This shaded section is required if your Fidelity Account No. begins with 2AA through 2ZZ. (At least one fund # required)

Investment Allocation	
FUND #	AMOUNT
TOTAL	

J/K
MKA
BEK

List Check(s) Individually

CHECK #	AMOUNT
1086	650,000- ✓
2520	150,000-
8909	500,000-
TOTAL INVESTMENT	1,300,000-

- Brokerage accounts will have deposits credited to your Core Money Market Fund or to your Cash balances while awaiting reinvestment. All transactions involving these funds must be placed with a Fidelity registered representative or through a Fidelity Automated Trading Service or complete the shaded section above for Fidelity Mutual Fund purchases.
- If purchasing a new fund, I (we) have read the prospectus and agree to the terms.
- We are unable to accept cash.
- All deposits may be subject to a seven business day clearing period.

2009-01-04 23:14

Barry Kaufman

7138507986 >>

For Deposit only
James H. Cohen Special Trust

1100150
08/27/09
10030428 109-0019 069299004
THE DEPOSIT ONLY ABS ENDORSE STD
LIBELITY/NATL FIN SERV LOC 108

BARRY E. KAUFMAN
9121 BRIAR FOREST DR.
HOUSTON, TX 77024

11-89

313-309793

8909

35-84346
1130

PAY TO THE
ORDER OF

James Cohen Special Trust
five hundred thousand and 00/100

\$ 500,000.00

DOLLARS

BANK OF AMERICA

FOR

Madoff Investments

818P28PM12-49ET

Barry Kaufman

008909

113000023

00578687792

0050000000



Investment Report

May 1, 2003 - May 31, 2003

BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York □ London

885 Third Avenue
New York, NY 10022
(212) 230-2424
800 334-1343
Fax (212) 838-4061

JAMES H COHEN
SPECIAL TRUST

850 PARK AVENUE #7C
NEW YORK NY 10021

Associated with
Madoff Securities International Limited
12 Berkeley Street
Mayfair, London W1J 8DT
Tel 020 7498 6222

PERIOD ENDING 5/31/03	PAGE 1
YOUR ACCOUNT NUMBER 1-CH793-3-0	
YOUR TAX PAYER IDENTIFICATION NUMBER 576-20-0338	

DATE	BOUGHT RECEIVED OR LONG *	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
5/13 5/13	1,800,000		61947	NO BALANCE FORWARD CHECK U S TREASURY BILL DUE 10/2/2003	JRNL 99.570	1,792,260.00	1,800,000.00
5/13	7,740		62784	10/02/2003 FIDELITY SPARTAN U S TREASURY MONEY MARKET	1	7,740.00	
	7,740			NEW BALANCE	MKT PRICE 1		
	1,800,000			SECURITY POSITIONS FIDELITY SPARTAN U S TREASURY MONEY MARKET U S TREASURY BILL DUE 10/2/2003	99.625		
				10/02/2003 MARKET VALUE OF SECURITIES LONG 1,800,990.00			
				SHORT			

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

FROM :

Pg 141 of 190
FAX NO. :

Feb. 09 2009 11:01PM P1

JAN-09-2009 FRI 04:38 PM Four-Leaf Towers

FAX NO. 7135529919

P. 04

charles SCHWAB

January 5, 2009

Account #: *****201

Questions: 1-800-472-9813

Judith Kaufman, Barry Kaufman
5110 San Felipe St Unit 182w
Houston, TX 77056

Important information about your wire transfer(s).

Dear Judith Kaufman and Barry Kaufman,

We're writing to provide the information you recently requested about a wire transfer(s) from the Schwab account referenced above. Following are the details of the transaction(s):

Date of Transfer:	April 22, 2003
Confirmation Number:	FED REF # 2003042281Q8021C003311
Beneficiary Name:	BARRY E KAUFMAN & JUDITH KAUFMAN
Beneficiary Bank:	BANK OF AMERICA, N.A.
Amount:	\$500,000.00
Date of Transfer:	June 28, 2007
Confirmation Number:	FED REF # 062811B7036R000294
Beneficiary Name:	JAMES H COHEN SPECIAL TRUST
Beneficiary Bank:	NATIONAL FINANCIAL SERVICES FINANCIAL INSTITUTION US
Amount:	\$150,000.00
Date of Transfer:	December 31, 2007
Confirmation Number:	FED REF # 123111B7036R000543
Beneficiary Name:	JAMES H COHEN SPECIAL TRUST
Beneficiary Bank:	NATIONAL FINANCIAL SERVICES FINANCIAL INSTITUTION US
Amount:	\$100,000.00

If the transfer(s) was a distribution from a retirement account, Schwab may have withheld taxes on the distribution, and the transferred amount(s) reflects this.

Your next steps

Please review the information above. If there are any errors, or if you have any questions regarding this transaction,

(Continued on Next Page)

FROM :

FAX NO. :

Feb. 09 2009 11:01PM P2

JAN-09-2009 FRI 04:39 PM Four-Leaf Towers

FAX NO. 7135529019

P. 05

please call us at the number above, Monday through Friday, 9:00 a.m. to 8:00 p.m. ET.

Thank you for investing with Schwab. We appreciate your business and look forward to serving you in the future.

Sincerely,

Demitra Charchalis

Demitra Charchalis

Margins

9801 E. Panorama Circle

Englewood, CO 80112-3441



Private Access

Investment Report

July 1, 2007 - July 31, 2007

Fidelity AccountSM Z43-307793 JAMES H COHEN SPECIAL TRUST U/A JAMES H COHEN TRUSTEE
Private Access Account Executive: John Marshall, Team 229

Core Account - Fidelity Tax-Free Money Market				
Description	Amount	Balance	Description	Amount
Beginning		\$151,207.84	Cash Management Activity	
Investment Activity			Checking activity	-150,000.00
Core account income	\$30.95		Subtotal of Cash Management Activity	- \$150,000.00
Subtotal of Investment Activity	\$30.95		Ending	
				\$1,238.79

Investment Activity				
Settlement Date	Security	Description	Quantity	Price per Unit
7/31	FIDELITY TAX-FREE MONEY MARKET	Dividend received		\$30.95
				Transaction Amount
				\$30.95

Cash Management Activity

Checking Activity (1)				
Check #	Date	Code	Amount	Check #
1020	7/02		-\$150,000.00	
		Total		
			-\$150,000.00	

Daily Additions and Subtractions Fidelity Tax-Free Money Market @ \$1 per share (the following is provided to you in accordance with industry regulations)

Date	Amount	Balance	Date	Amount	Balance
7/02	-\$150,000.00	\$1,207.84	7/31	30.95	1,238.79

Additional Information About Your Investment Report

A copy of your Investment Report is available to:

ALAN D GARFIELD

BARRY E KAUFMAN

MORRIE K ABRAMSON

BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York ☐ London

JAMES H. COHEN
SPECIAL TRUST

850 PARK AVENUE #7C
NEW YORK NY 10021

885 Third Avenue
New York, NY 10022
(212) 230-2424
800 334-1343
Fax (212) 888-4061

Associated with
Madoff Securities International Limited
12 Berkeley Street
Mayfair, London W1J 8DT
Tel 020 7493 6222

PAGE 4

6/30/07

YOUR ACCOUNT NUMBER
1-CM793-3-0

YOUR TAX PAYER IDENTIFICATION NUMBER
*****0338

	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
126		5,110	94958	INTEL CORP	24.210		123,509.10
126		2,520	99235	JOHNSON & JOHNSON	62.100		156,392.00
126	4,750,000		86574	U S TREASURY BILL DUE 8/9/2007	99.461	4,724,397.50	
126	6,640		90851	FIDELITY SPARTAN U S TREASURY MONEY MARKET CHECK	1	6,640.00	
129				FIDELITY SPARTAN U S TREASURY MONEY MARKET DIV	CA		150,006.00
129				PEPSICO INC	DIV		17.03
129				DIV 5/08/07 6/29/07			551.25
129	179,093		147	FIDELITY SPARTAN U S TREASURY MONEY MARKET	1	179,093.00	
129		179,093	4882	FIDELITY SPARTAN U S TREASURY MONEY MARKET	1		179,093.00
129	150,000		8890	U S TREASURY MONEY MARKET U S TREASURY BILL DUE 8/9/2007	99.486	149,229.00	
129	29,864		10179	FIDELITY SPARTAN U S TREASURY MONEY MARKET	1	29,864.00	
129		15,026	95421	FIDELITY SPARTAN U S TREASURY MONEY MARKET	1		15,026.00
				NEW BALANCE		51,869.99	
				SECURITY POSITIONS	MKT PRICE		
	29,864			FIDELITY SPARTAN U S TREASURY MONEY MARKET	1		
				CONTINUED ON PAGE 5			

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES



Private Access

Investment Report

December 1, 2007 - December 31, 2007

Fidelity Accountsm 243-307793 JAMES H COHEN SPECIAL TRUST U/A JAMES H COHEN TRUSTEE
Private Access Account Executive: JAKE MARSHALL, Team 229

Core Account - Fidelity Tax-Free Money Market

Description	Amount	Balance	Description	Amount	Balance
Beginning			Cash Management Activity		
Investment Activity			Deposits	225,000.00	
Exchanges In			Checking activity	-125,000.00	
Core account Income	\$25,000.00		Subtotal of Cash Management Activity	\$100,000.00	
Subtotal of Investment Activity	55.39		Ending		\$126,307.71
	\$25,055.39				

Investment Activity

Settlement Date	Security	Description	Quantity	Price per Unit	Transaction Amount
12/31	X07-452009-1	Transferred from			\$25,000.00
12/31	FIDELITY TAX-FREE MONEY MARKET	Dividend received			55.39

Cash Management Activity

Deposits (4)					
Date	Description	Amount	Date	Description	Amount
12/26	DEPOSIT RECEIVED	\$50,000.00	12/26	DEPOSIT RECEIVED	25,000.00
12/26	DEPOSIT RECEIVED	50,000.00	12/31	WIRE TRANS FROM BANK	100,000.00
			Total		\$225,000.00
Checking Activity (1)					
Check #	Date	Code	Check #	Date	Code
1021	12/31				
		-\$125,000.00	Total		-\$125,000.00

Daily Additions and Subtractions Fidelity Tax-Free Money Market @ \$1 per share (the following is provided to you in accordance with industry regulations)

Date	Amount	Balance	Date	Amount	Balance
12/26	\$125,000.00	\$126,252.32	12/31	55.39	126,307.71

January 1, 2008 - January 31, 2008

Private Access

Fidelity Accountsm Z43-307793 · JAMES H COHEN SPECIAL TRUST U/A JAMES H COHEN TRUSTEE

Private Access Account Executive: JAKE MARSHALL, Team 229

Investment Activity					
Settlement Date	Security	Description	Quantity	Price per Unit	Transaction Amount
1/02	X07-452009-1	Transferred to			-\$25,000.00
1/31	FIDELITY TAX-FREE MONEY MARKET	Dividend received	23.50		23.50

Cash Management Activity

Daily Additions and Subtractions Fidelity Tax-Free Money Market @ \$1 per share (the following is provided to you in accordance with industry regulations)

Date	Amount	Balance	Date	Amount	Balance
1/02	-\$125,000.00	\$1,307.71	1/31	23.50	1,331.21

Additional Information About Your Investment Report

A copy of your Investment Report is available to:

BARRY E. KAUFMAN

MORRIE K. ABRAMSON

BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York □ London

885 Third Avenue
New York, NY 10022
(212) 230-2424
800 334-1343
Fax (212) 838-4061

JAMES H COHEN
SPECIAL TRUST

850 PARK AVENUE #7C
NEW YORK

NY 10021

Affiliated with
Madoff Securities International Limited
12 Berkeley Street
Mayfair, London W1J 8DT
Tel 020 7493 6222

PERIOD ENDING
12/31/07

PAGE
3

YOUR ACCOUNT NUMBER
1-CM793-3-0

YOUR TAX PAYER IDENTIFICATION NUMBER
*******0338**

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
12/21							501.6
12/21	5,010		52460	AMERICAN INTL GROUP INC DIV 12/07/07 12/21/07 FIDELITY SPARTAN U S TREASURY MONEY MARKET CHECK	DIV 1	5,010.00	
12/28					CA DIV		
12/28	125,000		56294	BANK OF AMERICA DIV 12/07/07 12/28/07 U S TREASURY BILL DUE 4/10/2008	99.113	123,891.25	125,000.00
12/28	1,108		56343	FIDELITY SPARTAN U S TREASURY MONEY MARKET CHECK	1	1,108.00	2,772.46
12/31					CA DIV		
12/31							100,000.00
12/31					JRNL		238.4
12/31		62,270	57569	FIDELITY SPARTAN U S TREASURY MONEY MARKET DIV 12/31/07 TRANS TO 40 ACCT	1	78,860.00	62,270.00
12/31		5,400,000	64439	FIDELITY SPARTAN U S TREASURY MONEY MARKET U S TREASURY BILL DUE 4/10/2008	99.133		5,353,182.00
12/31	5,550,000		71798	U S TREASURY BILL DUE 04/03/2008 4/03/2008	99.149	5,562,769.50	
				CONTINUED ON PAGE 4			

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

EXHIBIT 7



James H. Cohen Special Trust

IE ()

Time Stamp

108 *83APR28PM12:46ET

Internal use only

ep Initials: *h*

1. ☒ Non-Retirement
2. ☐ Current Year Contribution
3. ☐ Prior Year Contribution
4. ☐ Rollover
5. ☐ Direct Corporate Rollover
6. ☐ ROTH Conversion
7. ☐ Transfer of Assets
8. ☐ SEP IRA
9. ☐ Keogh
10. ☐ ICR
11. ☐ Margin

Account Number

243-307793

This shaded section is required if your Fidelity Account No. begins with 2AA through 2ZZ. (At least one fund # required)

Investment Allocation	
FUND #	AMOUNT
TOTAL	

J/K
MKA
BEK

List Check(s) Individually

CHECK #	AMOUNT
1086	650,000-
2520	150,000-
8909	500,000-
TOTAL INVESTMENT	1,300,000-

- Brokerage accounts will have deposits credited to your Core Money Market Fund or to your Cash balances while awaiting reinvestment. All transactions involving these funds must be placed with a Fidelity registered representative or through a Fidelity Automated Trading Service or complete the shaded section above for Fidelity Mutual Fund purchases.
- If purchasing a new fund, I (we) have read the prospectus and agree to the terms.
- We are unable to accept cash.
- All deposits may be subject to a seven business day clearing period.

JAMES H COHEN
858 PARK AVE APT 7C
NEW YORK, NY 10021-1845

SPARTAN NY MUNICIPAL MONETARY MARKET FUND

DATE April 28, 2007

DB: 5561012

1086

PAY TO THE
ORDER OF

James H. Cohen Trust

\$65,000.00

Minimum: \$1000

DOLLARS

Fidelity



Investments

UNITED ASSOCIATED BANK
WARREN, NJ

FOR DEPOSIT ONLY

[Signature]

⑆ 10120568 ⑆ ⑆ 1086 ⑆ ⑆ 101826548 ⑆ ⑆ ⑆ 0065000000 ⑆

© 2007 FIDELITY INVESTMENTS



Investment Report

MAY 1 2003 - MAY 31 2003

Premium Services:

Fidelity Accountant™ 243-30793 JAMES H COHEN SPECIAL TRUST TO A JAMES H COHEN TRUSTEE FOR THE BENEFIT OF MORRIEK ABRAMSON BARRY EKAUFMAN AND JAMES H COHEN

Core Account Fidelity Tax-Free Money Market					
Description	Amount	Balance	Description	Amount	Balance
Beginning		\$1,800,093.60	Cash Management Activity		
Investment Activity			Checking activity	\$1,600,028.04	
Core account income	\$628.27		Subtotal of Cash Management Activity	\$1,800,028.04	
Subtotal of Investment Activity	\$628.27		Ending		\$693,183

Investment Activity

Settlement Date	Security	Description	Quantity	Price per Unit	Transaction Amount
5/30	FIDELITY TAX-FREE	DIVIDEND RECEIVED	1		\$628.27

Cash Management Activity

Checking Activity (2)							
Check #	Date	Code	Amount	Check #	Date	Code	Amount
1002	5/14		\$ 800,000.00	1003	5/28		\$ 1,800,028.04
				Total			
			28.04				\$ 1,800,028.04

Daily Additions and Subtractions Fidelity Tax-Free Money Market (the following is provided to you in accordance with industry regulations)

Date	Amount	Balance	Date	Amount	Balance	Date	Amount	Balance
15/14	\$1,800,000.00	\$93.60	15/28	28.04	65.56	15/30	628.27	693.83

Additional Information About Your Investment Report:

An additional copy of your Investment Report has been sent to:

BARRY E. KAUFMAN MORRIE K. ABRAMSON

BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York □ London

885 Third Avenue
New York, NY 10022
(212) 250-2424
800 334-1343
Fax (212) 838-4061

JAMES H COHEN
SPECIAL TRUST

850 PARK AVENUE #7C
NEW YORK
NY 10021

Associated with
Madoff Securities International Limited
12 Berkeley Street
Mayfair, London W1J 8DT
Tel 020 7493 6222

PERIOD ENDING 5/31/03	PAGE 1
YOUR ACCOUNT NUMBER 1-CH793-3-0	
YOUR TAX PAYER IDENTIFICATION NUMBER 576-20-0338	

DATE	BOUGHT RECEIVED OR LONG *	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
5/13 5/13	1,800,000		61947	NO BALANCE FORWARD CHECK U S TREASURY BILL DUE 10/2/2003	JRNL 99.570	1,792,268.00	1,800,000.00
5/13	7,740		62784	10/02/2003 FIDELITY SPARTAN U S TREASURY MONEY MARKET NEW BALANCE	1	7,740.00	
	7,740			SECURITY POSITIONS FIDELITY SPARTAN	MKT PRICE 1		
	1,800,000			U S TREASURY MONEY MARKET U S TREASURY BILL DUE 10/2/2003	99.625		
				10/02/2003 MARKET VALUE OF SECURITIES LONG 1,800,990.00 SHORT			

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

EXHIBIT 8



AME James H Cohen Special Trust

AY PHONE (212) 249 1459

Time Stamp

328 04DEC23 PM 1:22

1. ☒ Non-Retirement
2. ☐ Current Year Contribution
3. ☐ Prior Year Contribution
4. ☐ Rollover
5. ☐ Direct Corporate Rollover
6. ☐ ROTH Conversion
7. ☐ Transfer of Assets
8. ☐ SEP IRA
9. ☐ Keogh
10. ☐ ICR
11. ☐ Margin

Simple (cyp, pyp, cys, pys)
circle choice

Internal use only

Rep Initials LP

v-3 (Rev. 12-03)

Account Number

243-307793

This shaded section is required if your Fidelity Account No. begins with 2AA through 2ZZ. (At least one fund # required)

Investment Allocation	
FUND #	AMOUNT
275	\$60,000
292	\$125,000
1998	\$125,000
231	\$125,000
528	\$125,000
TOTAL	\$500,000

RCB
ADG
MG
EAH

List Check(s) Individually	
CHECK #	AMOUNT
292	\$125,000
1998	\$125,000
231	\$125,000
528	\$125,000
TOTAL INVESTMENT	\$500,000

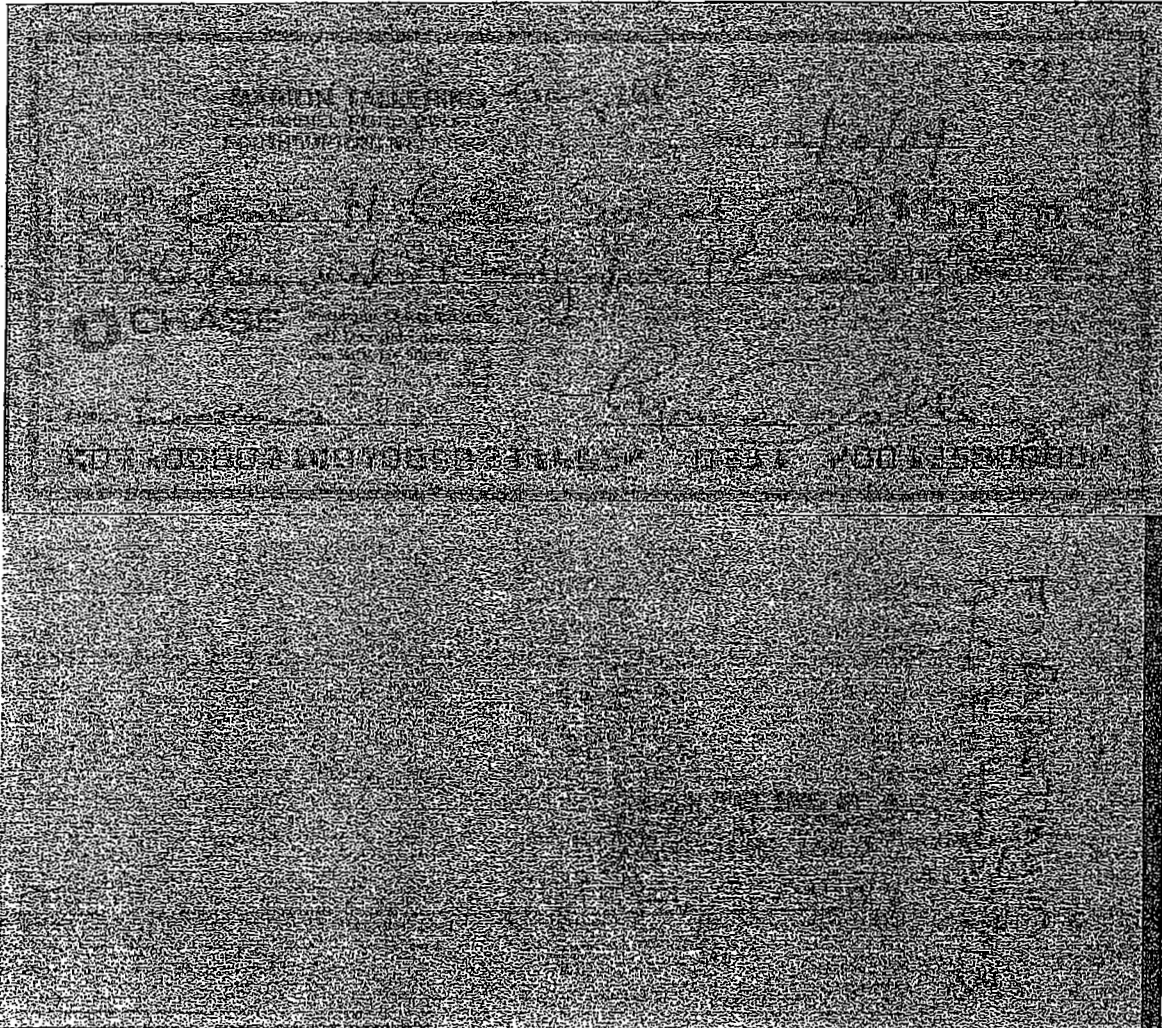
- Brokerage accounts will have deposits credited to your Core Money Market Fund or to your Cash balances while awaiting reinvestment. All transactions involving these funds must be placed with a Fidelity registered representative or through a Fidelity Automated Trading Service or complete the shaded section above for Fidelity Mutual Fund purchases.
- If purchasing a new fund, I (we) have read the prospectus and agree to the terms.
- We are unable to accept cash.
- All deposits may be subject to a seven business day clearing period.


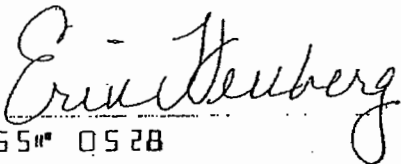
FOR Deposit Only
WMA A/C # 243-307613

0706 6759
 443-807793
 made #
 Engraving

Page 1 of 1

Posting Date: 2004-12-23
Sequence #: 3400472386
Account #: 70060231465
Routing Transit: 02100002
Amount #: \$125000.00
Check/Serial #: 000000000231
Bank #: 802
Tran Code: 0000
IRD: N/A
ItemType: N/A
BOFD: N/A
Cost Center: N/A
Teller Number: N/A
Teller Seq Number: N/A
Processing Date: N/A



ERIN M. HELLBERG 5 GALLEINE COMMACK, NY 11725		1-32/210 9446812055 DATE <u>12/17/04</u>	528
PAY TO THE ORDER OF	James H. Cohen Special Trust, \$ 125,000.00		
One Hundred Twenty Five Thousand & 00/100		DOLLARS	
 Fleet 94203 www.fleet.com Commack Office Commack, New York 11725			
MEMO			
⑆021000322⑆ 94468 12055⑈ 0528			



Investment Report

January 1, 2005 - January 31, 2005

Private Access

Fidelity Account™ Z43-307793 JAMES H. COHEN SPECIAL TRUST U/A JAMES H. COHEN TRUSTEE

Private Access Account Executive: John Marshall Team 229

Core Account - Fidelity Tax-Free Money Market

Description	Amount	Balance	Description	Amount	Balance
Beginning		\$500,805.76	Cash Management Activity		
Investment Activity			Checking activity	-500,267.98	
Core account income	\$65.96		Subtotal of Cash Management Activity	\$500,267.98	
Subtotal of Investment Activity	\$65.96		Ending		\$603.74

Investment Activity

Settlement Date	Security	Description	Quantity	Price per Unit	Transaction Amount
1/31	FIDELITY TAX-FREE MONEY MARKET	Dividend received			\$65.96

Cash Management Activity

Checking Activity (4)

Check #	Date	Code	Amount	Check #	Date	Code	Amount
1006	1/31		\$74.42	1008	1/26		
1007	1/21		96.78	1026	1/03		
* Check number has been skipped							
				Total			-\$500,267.98

Daily Additions and Subtractions Fidelity Tax-Free Money Market @ \$1 per share (the following is provided to you in accordance with industry regulations)

Date	Amount	Balance	Date	Amount	Balance
1/03	-\$500,000.00	\$805.76	1/26	96.78	612.20
1/21	96.78	708.98	1/31	-8.46	603.74

Additional Information About Your Investment Report

A copy of your Investment Report is available to

BARRY E KAUFMAN MORRIS KAUFMAN

Affiliated with
Madoff Securities International Limited
12 Berkeley Street
Mayfair, London W1J 8DT
Tel 020 7493 6222

885 Third Avenue
New York, NY 10022
(212) 230-2424
800 334-1343
Fax (212) 838-4061

BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York □ London

JAMES H COHEN
SPECIAL TRUST

850 PARK AVENUE #7C NY 10021
NEW YORK

PERIOD ENDING 12/31/04	PAGE 4
YOUR ACCOUNT NUMBER 1-CM793-3-0	
YOUR TAX PAYER IDENTIFICATION NUMBER 576-20-0338	

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRIN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
12/31				CHECK	CA		500,000.00
12/31		29,162	71564	TRANS TO 40 ACCT	JRNL	15,617.00	
12/31				FIDELITY SPARTAN	1		
12/31	1,300,000		88242	U S TREASURY MONEY MARKET	99.396	1,292,148.00	29,162.00
				U S TREASURY BILL			
				DUE 04/07/2005			
12/31	1,300,000		92673	U S TREASURY BILL	99.336	1,291,368.00	
				DUE 4/14/2005			
12/31	10,715		97115	FIDELITY SPARTAN	1	10,715.00	
				U S TREASURY MONEY MARKET			
				NEW BALANCE			
				SECURITY POSITIONS	MKT PRICE		
	10,715			FIDELITY SPARTAN	1		
	1,300,000			U S TREASURY MONEY MARKET	99.396		
				U S TREASURY BILL			
				DUE 04/07/2005			
	1,300,000			U S TREASURY BILL	99.336		
				DUE 4/14/2005			
				MARKET VALUE OF SECURITIES			
				LONG			
				SHORT			
				2,594,231.00			

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

EXHIBIT 9

[illegible]

8/07
CHINA CHINE BANK
65298004 - Loc 328
UNRECORDED
LOC 328

lyce yshy yal

INTEREST CHAS BANK, NA
CART STAIT, NJ 047405
40218000214 003 7629 9

911



NAME James H. Cohen Special Trust

DAY PHONE () -

Time Stamp

1. ☒ Non-Retirement
 2. ☐ Current Year Contribution
 3. ☐ Prior Year Contribution
 4. ☐ Rollover
 5. ☐ Direct Corporate Rollover
 6. ☐ Roth Conversion
 7. ☐ Transfer of Assets
 8. ☐ SEP-IRA
 9. ☐ Keogh
 10. ☐ ICR
 11. ☐ Margin
- Simple (cyp, pyp, cys, pys)
circle choice

Internal use only

Rep Initials SKK

NY-4 (Rev. 12-03)

Account Number 243-307793

This shaded section is required if your Fidelity Account No. begins with 2AA through 2ZZ. (At least one fund # required)

Investment Allocation
FUND # AMOUNT
106,000
TOTAL INVESTMENT

List Check(s) Individually
CHECK # AMOUNT
1129 100,000
TOTAL INVESTMENT

- Brokerage accounts will have deposits credited to your Core Money Market Fund or to your Cash balances while awaiting reinvestment. All transactions involving these funds must be placed with a Fidelity registered representative or through a Fidelity Automated Trading Service or complete the shaded section above for Fidelity Mutual Fund purchases.
- If purchasing a new fund, I (we) have read the prospectus and agree to the terms.
- We are unable to accept cash.
- All deposits may be subject to a seven business day clearing period.



Investment Report

Private Access

April 2005 - April 30, 2005

Fidelity Account # 243-307793 JAMES H COHEN SPECIAL TRUST U/A JAMES H COHEN TRUSTEE

Private Access Account Executive John Marshall Team 229

Core Account Fidelity Tax-Free Money Market

Description	Amount	Balance	Description	Amount	Balance
Beginning		\$605.20	Deposits	400,000.00	
Investment Activity			Checking activity	400,000.00	
Core account income	\$228.16		Subtotal of Cash Management Activity	\$0.00	
Subtotal of Investment Activity	\$228.16		Ending		\$833.36
Cash Management Activity					

Investment Activity

Settlement Date	Security	Description	Quantity	Price per Unit	Transaction Amount
4/29	FIDELITY TAX-FREE MONEY MARKET	Dividend received			\$228.16

Cash Management Activity

Deposits (2)

Date	Description	Amount	Date	Description	Amount
4/14	DEPOSIT RECEIVED	\$100,000.00	4/21	DEPOSIT RECEIVED	\$300,000.00
			Total		\$400,000.00

Checking Activity (1)

Check #	Date	Code	Amount	Check #	Date	Code	Amount
1009	4/28		\$400,000.00				
				Total			\$400,000.00

Daily Additions and Subtractions Fidelity Tax-Free Money Market @ \$1 per share (the following is provided to you in accordance with industry regulations)

Date	Amount	Balance	Date	Amount	Balance
4/14	\$100,000.00	\$100,605.20	4/28	-400,000.00	\$605.20
4/21	300,000.00	400,605.20	4/29	228.16	\$833.36

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

**PAY
TO THE
ORDER OF**

60000000

DOLLARS Equal Housing
Lender
Circle 10 on Reader Service

CHASE

[Handwritten signature]

[illegible]

1138

DATE: 12-18-2006 1-2
210 ³³⁷

$\frac{1-2}{210}$ 337

RR DEPOSIT ONLY
FIDELITY AGC #
Z43-307793
JAMES H. CONNEL Special

[illegible]

DAY PHONE (_____) _____

Time Stamp

1. ☒ Non-Retirement
2. ☐ Current Year Contribution
3. ☐ Prior Year Contribution
4. ☐ 60-Day Rollover
5. ☐ Direct Corporate Rollover
6. ☐ ROTH Conversion
7. ☐ Transfer of Assets
8. ☐ SEP IRA
9. ☐ Keogh
10. ☐ SE 401(k) Employer (Keogh)
11. ☐ SE 401(k) Employee (CYP or PYP) circle choice
12. ☐ ICR
13. ☐ Margin

Internal use only

Non Initials

Account Number

Investment Allocation	
FUND #	AMOUNT
TOTAL	

- Brokerage accounts will have deposits credited to your Core Money Market Fund or to your C balances while awaiting reinvestment. All transactions involving these funds must be placed with Fidelity registered representative or through a Fidelity Automated Trading Service or complete shaded section above for Fidelity Mutual Fund purchases.
- If purchasing a new fund, I (we) have read the prospectus and agree to the terms.
- We are unable to accept cash.
- All deposits may be subject to a four business day clearing period.

243.307 793

List Check(s) Individually

CHECK #	AMOUNT
---------	--------

1138	100.000
------	---------

TOTAL INVESTMENT	100,000
------------------	---------



Investment Report

December 1, 2006 - December 31, 2006

Private Access

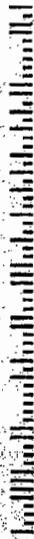
Envelope 135059680

JAMES H COHEN

JAMES H COHEN SPECIAL TRUST

850 PARK AVE # 7C

NEW YORK NY 10021-1845



Online
FAST(sm)-Automated Telephone
Private Access

Fidelity.com
800-544-5555
800-544-5704

Fidelity Accountsm Z43-307793 JAMES H COHEN SPECIAL TRUST U/A JAMES H COHEN TRUSTEE
Private Access Account Executive: John Marshall, Team 229

Account Summary

Beginning value as of Dec 1 \$1,047.96
Additions 203,200.00
Change in investment value 173.84
Ending value as of Dec 31 \$204,421.80

Your commission schedule Gold
Account eligible trades from Jan 2006 - 0
Dec 2006

Income Summary

This Period Year to Date
Tax-exempt Dividends \$173.84 \$304.84

Holdings (Symbol) as of December 31, 2006

Core Account 100% of holdings
FIDELITY TAX-FREE MONEY MARKET (FMOXX)

Performance December 31, 2006	Quantity December 31, 2006	Price per Unit December 31, 2006	Total Value December 31, 2006
7-day yield: 3.46%	204,421.800	\$1.000	\$1,047.96
			\$204,421.80

Transaction Details

(for holdings with activity this period)

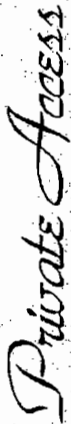
0001



061229 0001 135059680

04 18 000

Page 1 of 3



December 1, 2006 - December 31, 2006

Page 2 of 3



Investment Report

January 1, 2007 - January 31, 2007

Private Access

Envelope 235119993

JAMES H COHEN

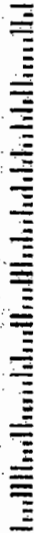
JAMES H COHEN SPECIAL TRUST

850 PARK AVE # 7C

NEW YORK NY 10021-1845

Online
FAST(sm)-Automated Telephone
Private Access

Fidelity.com
800-544-5555
800-544-5704



Fidelity Accountsm Z43-307793 JAMES H COHEN SPECIAL TRUST U/A JAMES H COHEN TRUSTEE
Private Access Account Executive: John Marshall, Team 229

Account Summary

Beginning value as of Jan 1 \$204,421.80
Withdrawals -203,200.00
Change in investment value 41.97
Ending value as of Jan 31 \$1,263.77

Your commission schedule
Account eligible trades from Feb 2006 -
Jan 2007 0

Income Summary

This Period Year to Date
Tax-exempt Dividends \$41.97 \$41.97

Holdings (Symbol) as of January 31, 2007

Core Account 100% of holdings
FIDELITY TAX-FREE MONEY MARKET (FMOXX)

Performance January 31, 2007	Price per Unit January 31, 2007	Quantity January 31, 2007	Total Value January 31, 2007	Total Value January 31, 2007
7-day yield: 3.22%	\$1.000	1,263.770	\$204,421.80	\$1,263.77

Transaction Details

(for holdings with activity this period)

0001

070131 0001 235119993

04 18 000

Page 1 of 3



Private Access

Investment Report

January 1, 2007 - January 31, 2007

Fidelity Account™ Z43-307793 JAMES H COHEN SPECIAL TRUST U/A JAMES H COHEN TRUSTEE
Private Access Account Executive: John Marshall, Team 229

Core Account - Fidelity Tax-Free Money Market

Description	Amount	Balance	Description	Amount	Balance
Beginning		\$204,421.80	Cash Management Activity		
Investment Activity			Checking activity	-203,200.00	
Core account income	\$41.97		Subtotal of Cash Management Activity	-203,200.00	
Subtotal of Investment Activity	\$41.97		Ending		\$1,263.77

Investment Activity

Settlement Date	Security	Description	Quantity	Price per Unit	Transaction Amount
1/31	FIDELITY TAX-FREE MONEY MARKET	Dividend received			\$41.97

Cash Management Activity

Checking Activity (1)

Check #	Date	Code	Amount	Check #	Date	Code	Amount
1018	1/02		-\$203,200.00	Total			-\$203,200.00

Daily Additions and Subtractions Fidelity Tax-Free Money Market @ \$1 per share (the following is provided to you in accordance with industry regulations)

Date	Amount	Balance	Date	Amount	Balance
1/02	-\$203,200.00	\$1,221.80	1/31	41.97	1,263.77

Additional Information About Your Investment Report

A copy of your Investment Report is available to:

ALAN D GARFIELD

BARRY E KAUFMAN

MORRIE K ABRAMSON

0001

070131 0001 235119993

04 18 000

Page 2 of 3

BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York □ London

885 Third Avenue
New York, NY 10022
(212) 230-2424
800 334-1343
Fax (212) 838-4061

Affiliated with
Madoff Securities International Limited
12 Berkeley Street
Mayfair, London W1J 8DT
Tel 020 7493 6222

JAMES H COHEN
SPECIAL TRUST

850 PARK AVENUE #7C
NEW YORK

NY 10021

YOUR ACCOUNT NUMBER 1-CM793-3-0	PERIOD ENDING 12/31/06	PAGE 1
YOUR TAX PAYER IDENTIFICATION NUMBER *****0338		

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
12/01				BALANCE FORWARD		128,490.43	
12/01				INTEL CORP	DIV		475.70
12/01				DIV 11/07/06 12/01/06	DIV		769.16
12/05				WELLS FARGO & CO NEW	DIV		1,447.20
12/11				DIV 11/03/06 12/01/06	DIV		940.68
12/11				Pfizer INC	DIV		1,565.12
12/11				DIV 11/10/06 12/05/06	DIV		381.90
12/11				CHEVRON CORP	DIV		213.06
12/11				DIV 11/17/06 12/11/06	DIV		904.50
12/11				EXXON MOBIL CORP	DIV		376.88
12/11				DIV 11/13/06 12/11/06	DIV		710.20
12/11				INTERNATIONAL BUSINESS MACHS	DIV		353.76
12/11				DIV 11/10/06 12/09/06	DIV		519.25
12/12				UNITED TECHNOLOGIES CORP	DIV		
12/12				DIV 11/17/06 12/10/06	DIV		
12/14				JOHNSON & JOHNSON	DIV		
12/14				DIV 11/28/06 12/12/06	DIV		
12/14				HOME DEPOT INC	DIV		
12/14				DIV 11/30/06 12/14/06	DIV		
12/15				MICROSOFT CORP	DIV		
12/15				DIV 11/16/06 12/14/06	DIV		
12/15				AMERICAN INTL GROUP INC	DIV		
12/15				DIV 12/01/06 12/15/06	DIV		
12/15				COCA COLA CO	DIV		
12/15				DIV 12/01/06 12/15/06	DIV		
				CONTINUED ON PAGE 2			

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

MADE
BERNARD L. MADOFF
 INVESTMENT SECURITIES LLC
 New York □ London

885 Third Avenue
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 (212) 230-2424
 800 334-1343
 Fax (212) 838-4061

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 Mayfair, London W1J 8DT
 Tel 020 7498 6222

JAMES H COHEN
SPECIAL TRUST

850 PARK AVENUE #7C
NEW YORK

NY 10021

PERIOD ENDING
12/31/06

PAGE
2

YOUR ACCOUNT NUMBER
1-CM793-3-0

YOUR TAXPAYER IDENTIFICATION NUMBER
 *****0338

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
12/15				TIME WARNER INC	DIV		184.25
12/15				DIV 11/30/06 12/15/06			
12/21				WACHOVIA CORP NEW	DIV		900.48
12/21				DIV 11/30/06 12/15/06			
12/21				CITI GROUP INC	54.580		222,905.46
12/21				SCHLUMBERGER LTD	67		62,809.00
12/21				COMCAST CORP	43.140		72,192.50
12/21				CL A			
12/21				AT&T INC	35.810		115,036.96
12/21				CISCO SYSTEMS INC	27.730		140,998.16
12/21				TIME WARNER INC	21.710		72,594.50
12/21				CHEVRON CORP	75.110		135,801.99
12/21				UNITED PARCEL SVC INC	76.630		66,710.73
12/21				CLASS B			
12/21				GENERAL ELECTRIC CO	37.630		319,853.67
12/21				UNITED TECHNOLOGIES CORP	62.410		50,145.64
12/21				GOLDMAN SACHS GROUP INC	201.700		67,556.50
12/21				WACHOVIA CORP NEW	57.430		92,283.44
12/21				HOME DEPOT INC	40.080		67,067.00
12/21				WELLS FARGO & CO NEW	35.750		98,096.25
12/21				HEWLETT PACKARD CO	40.020		91,074.56
12/21				WAL-MART STORES INC	46.640		93,666.40
12/21				INTERNATIONAL BUSINESS MACHS	95.800		121,903.40
12/21				EXXON MOBIL CORP	76.800		375,433.80
12/21				INTEL CORP	21.100		100,182.70
12/21				CONTINUED ON PAGE 3			

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

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Madoff Securities International Limited
12 Berkeley Street
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865 Third Avenue
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BERNARD L. MADOFF
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JAMES H COHEN
SPECIAL TRUST

850 PARK AVENUE #7C
NEW YORK

NY 10021

PERIOD ENDING
12/31/06

PAGE
3

YOUR ACCOUNT NUMBER
1-CM793-3-0

YOUR TAX PAYER IDENTIFICATION NUMBER
*******0338**

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
12/21		2,412	43374	JOHNSON & JOHNSON	66.780		160,977.36
12/21		2,814	47624	J.P. MORGAN CHASE & CO	48.410		136,113.74
12/21		1,675	51873	COCA COLA CO	48.990		81,991.25
12/21		737	56123	MERRILL LYNCH & CO INC	91.960		67,745.52
12/21		1,742	60373	ALTRIA GROUP INC	85.910		149,586.22
12/21		1,809	64623	MERCK & CO	44		79,524.00
12/21		871	68873	MORGAN STANLEY	80.620		70,186.02
12/21		7,102	73123	MICROSOFT CORP	30.110		213,557.22
12/21		1,273	79681	ABBOTT LABORATORIES	48.170		61,270.41
12/21		2,144	83914	AMERICAN INTL GROUP INC	72.790		155,976.76
12/21		3,350	85873	ORACLE CORPORATION	18.050		60,333.50
12/21		938	88163	AMGEN INC	70.630		66,213.94
12/21		1,340	90123	PEPSICO INC	63.210		84,648.40
12/21		1,005	92405	AMERICAN EXPRESS COMPANY	62.270		62,541.35
12/21		6,030	94373	PFIZER INC	25.870		155,755.10
12/21		3,752	96623	BANK OF AMERICA	53.690		201,294.88
12/21		2,613	98623	PROCTER & GAMBLE CO	64.120		167,441.56
12/21	4,300,000		41199	U S TREASURY BILL DUE 3/01/2007	99.063	4,259,709.00	
12/21				3/01/2007			
12/21	24,409		45440	FIDELITY SPARTAN U S TREASURY MONEY MARKET	1	24,409.00	2,101.12
12/22				BANK OF AMERICA DIV 12/01/06 12/22/06	DIV		113.22
12/29				FIDELITY SPARTAN U S TREASURY MONEY MARKET DIV 12/29/06	DIV		
				CONTINUED ON PAGE 4			

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

Affiliated with
 Madoff Securities International Limited
 12 Berkeley Street
 Mayfair, London W1J 8DT
 Tel 020 7493 6222

885 Third Avenue
 New York, NY 10022
 (212) 230-2424
 800 334-1343
 Fax (212) 838-4061

BERNARD L. MADOFF
 INVESTMENT SECURITIES LLC
 New York □ London

JAMES H COHEN
 SPECIAL TRUST

850 PARK AVENUE #7C
NEW YORK

NY 10021

PERIOD ENDING
12/31/06

YOUR ACCOUNT NUMBER
1-CM793-3-0

YOUR TAX PAYER IDENTIFICATION NUMBER
*******0338**

PAGE
4

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRIN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
12/29				CHECK	CA		
12/29	2,325,000		1236	TRANS FROM 40 ACCT	JRNL		203,200.00
12/29				U S TREASURY BILL	98.682	2,294,356.50	71,139.00
				DUE 4/5/2007			
12/29	10,924		5748	FIDELITY SPARTAN	1	10,924.00	
12/29		48,247	82513	U S TREASURY MONEY MARKET	1		
12/29		4,375,000	87846	FIDELITY SPARTAN	99.166		48,247.00
				U S TREASURY MONEY MARKET			
				U S TREASURY BILL			4,338,512.50
				DUE 3/01/2007			
12/29	2,325,000		96764	U S TREASURY BILL	98.780	2,296,635.00	
				DUE 3/29/2007			
				3/29/2007			
				NEW BALANCE			
	10,924			SECURITY POSITIONS	MKT PRICE		
				FIDELITY SPARTAN	1		
	2,325,000			U S TREASURY MONEY MARKET	98.780		
				U S TREASURY BILL			
				DUE 3/29/2007			
				3/29/2007			
	2,325,000			U S TREASURY BILL	98.682		
				DUE 4/5/2007			
				4/05/2007			
				MARKET VALUE OF SECURITIES			
				LONG			
				SHORT			
				4,601,915.50			

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

Affiliated with
Madoff Securities International Limited
12 Berkeley Street
Mayfair, London W1J 8DT
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885 Third Avenue
New York, NY 10022
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BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York □ London

JAMES H COHEN
SPECIAL TRUST

850 PARK AVENUE #7C NY 10021
NEW YORK

PERIOD ENDING 12/31/06	PAGE 5
YOUR ACCOUNT NUMBER 1-CM793-3-0	
YOUR TAX PAYER IDENTIFICATION NUMBER *****0338	

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TIN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
				YEAR-TO-DATE SUMMARY DIVIDENDS GROSS PROCEEDS FROM SALES			75,062.22 36,899,212.22

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

Affiliated with
Madoff Securities International Limited
12 Berkeley Street
Mayfair, London W1J 8DT
Tel 020 7493 6222

885 Third Avenue
New York, NY 10022
(212) 230-2424
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BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York ☐ London

JAMES H COHEN
SPECIAL TRUST

850 PARK AVENUE #7C
NEW YORK

NY 10021

PERIOD ENDING
12/31/06

YOUR ACCOUNT NUMBER
1-CM793-4-0

PAGE
1

YOUR TAX PAYER IDENTIFICATION NUMBER
*******0338**

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRIN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
12/18			67 61786	BALANCE FORWARD			128,491.00
12/18	67		66224	S & P 100 INDEX JANUARY 660 CALL	6.600		44,153.00
12/18	67		70662	S & P 100 INDEX DECEMBER 655 CALL	2.700	18,157.00	
12/18			67 75100	S & P 100 INDEX JANUARY 650 PUT	5	33,567.00	
12/21	67		77373	S & P 100 INDEX DECEMBER 645 PUT	.300		1,943.00
12/21			67 81623	S & P 100 INDEX JANUARY 660 CALL	10.500	70,417.00	
12/29				S & P 100 INDEX JANUARY 650 PUT	2.800		18,693.00
				TRANS TO 30 ACCT	JRNL	71,139.00	
				NEW BALANCE			

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

EXHIBIT 10

06/22/2005 15:24 5166925863

BERNIKER

PAGE 01

June 23, 2005

Att: Jim Cohen

Please find enclosed, copies of the checks and deposit slip for the additional investment which I made today, June 23, 2002. I deposited two \$100,000.00 checks (\$200,000.00) into the "James H. Cohen Special Trust". Fidelity Acct. # Z43-307793.
Thank you,

Robyn Berniker
516-692-5862

Pages including cover:4

06/22/2005 15:24 5166925863

BERNIKER

PAGE 02



ME JAMES H. COHEN SPECIAL TRUST

Y PHONE ()

Time Stamp

118 '05JUN23PM 2:02ET

Internal use only

Rep Initials AZH

4-3 (Rev. 11/04)

1. ☐ ICR
2. ☐ Margin
3. ☒ Non-Retirement
4. ☐ Current Year Contribution
5. ☐ Prior Year Contribution
6. ☐ 60-Day Rollover
7. ☐ Direct Corporate Rollover
8. ☐ ROTH Conversion
9. ☐ Transfer of Assets
10. ☐ SEP IRA
11. ☐ Keogh
12. ☐ SE 401(k) Employer (Keogh)
13. ☐ SE 401(k) Employee (CYP or PYP) circle choice

Account Number

This shaded section is required if your Fidelity Account No. begins with 2AA through ZZZ (At least one fund # required)

Investment Allocation	
FUND #	AMOUNT
TOTAL	

- Brokerage accounts will have deposits credited to your Core Money Market Fund or to your Cash balances while awaiting reinvestment. All transactions involving these funds must be placed with a Fidelity registered representative or through a Fidelity Automated Trading Service or complete the shaded section above for Fidelity Mutual Fund purchases.
- If purchasing a new fund, I (we) have read the prospectus and agree to the terms.
- We are unable to accept cash.
- All deposits may be subject to a seven business day clearing period.

List Check(s) Individually

CHECK #	AMOUNT
	100,000
	100,000
TOTAL INVESTMENT	200,000

Z43-307793

THE FACE OF THIS CHECK HAS A SECURITY VOID BACKGROUND PATTERN - DO NOT CASH IF THE WORD VOID IS VISIBLE

JPMorgan Chase Bank
Buffalo, NY 14202



10-84
220

0020903684

Date JUNE 23, 2005

REMITTER

Pay to the order of ROBYN C. BERNIKER

Amount ONE HUNDRED THOUSAND DOLLARS AND 00 CENTS

\$ 100,000.00

U.S. Dollars

CASHIER'S CHECK

Authorized Signature

Stephen P. Hughes

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

⑈00 20903684⑈ ⑆022000842⑆601600034⑈

THE FACE OF THIS CHECK HAS A SECURITY VOID BACKGROUND PATTERN - DO NOT CASH IF THE WORD VOID IS VISIBLE

JPMorgan Chase Bank
Buffalo, NY 14202



10-84
220

0020903683

Date JUNE 23, 2005

REMITTER

Pay to the order of ROBYN C. BERNIKER

Amount ONE HUNDRED THOUSAND DOLLARS AND 00 CENTS

\$ 100,000.00

U.S. Dollars

CASHIER'S CHECK

Authorized Signature

Stephen P. Hughes

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

⑈00 20903683⑈ ⑆022000842⑆601600034⑈

06/22/2005 15:24 5166925863

BERNIKER

PAGE 03

ONE TRANSACTION PER FORM

One-Time Letter of Instruction

118 '05JUN23PM 2:12 ET

1 CUSTOMER INFORMATION

JAMES H. COHEN SPECIAL
Name of Owner (or Trust/Business/Custodian) TRUST

57-6200338
Social Security or TIN

Co-Owner (or Trustee/Authorized Person)

Social Security or TIN

Account Number: 243-307793

2 PARTIAL ACCOUNT TRANSFER

Dollar Amount \$ _____ OR the following Securities:

Security Name	Symbol	Quantity
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

To Account Number

Receiving Account Registration

3 DEPOSITORY TRUST COMPANY (DTC) TRANSFER

Receiving Firm's Name

Receiving Firm's DTC Number

Receiving Firm's Address

For the Benefit of

Receiving Firm's Account Number

Security Name	Symbol	Quantity
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Please continue --

06/22/2005 15:24 5166925863

BERNIKER

PAGE 84

4 OTHER REQUEST

I authorize the deposit of checks
made out to me, Robyn C. Berniker
in the amount of \$200,000 into the
James H. Cohen special trust.

5 SIGNATURE

I (We), the undersigned, hereby authorize National Financial Services LLC, Fidelity Brokerage Services LLC, Fidelity Management Trust Company, Fidelity Service Company, Fidelity Distributors Corporation and their affiliates, control persons, officers, directors, successors, assigns and employees (collectively "Fidelity") to act on the instructions denoted above on the indicated account. I (We) agree that Fidelity shall not be liable for any losses, liabilities, claims and costs (including reasonable attorneys' fees) resulting from transactions made in accordance with the instructions stated above.

SIGNATURE OF OWNER
(OR TRUST/BUSINESS/CUSTODIAN)

Date

X *Robyn C. Berniker*

SIGNATURE OF CO-OWNER
(OR TRUSTEE/AUTHORIZED PERSON)

Date

X

For Trust Accounts:

By signing above as trustee, I certify that I have the power and authority under the trust agreement and applicable law to enter into all transactions, including purchases, sales, and exchanges and redemptions of mutual funds, and deliver any documents necessary to open and maintain accounts on behalf of the trust.



Fidelity Distributors Corporation
Fidelity Brokerage Services LLC, Member NYSE, SIPC
Fidelity Investments is a registered trademark of FMR Corp.

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LOI-FRM-0203
1.783219.100



Investment Report

Private Access

Fidelity Account # 243-307793 JAMES H COHEN SPECIAL TRUST/JA JAMES H COHEN/TRUSTEE
Private Access Account Executive: John Marshall, Team 229

Core Account Fidelity Tax-Free Money Market

Description	Amount	Balance	Description	Amount	Balance
Beginning		\$835.09	Subtotal of Investment Activity	\$145.86	
Investment Activity			Cash Management Activity		
Securities bought:			Deposits	400,000.00	
Securities sold:			Checking activity	400,000.00	
Core account income	98.68		Subtotal of Cash Management Activity	\$0.00	
Income	47.18		Ending		\$980.95

Investment Activity

Settlement Date	Security	Description	Quantity	Price per Unit	Transaction Amount
6/27	SPARTAN NY MUNI MONEY MARKET	You bought	400,000.0000	\$1.00000	\$400,000.00
6/29	SPARTAN NY MUNI MONEY MARKET	Dividend received			47.18
6/29	SPARTAN NY MUNI MONEY MARKET	Reinvestment	47.1800	1.00000	47.18
6/29	SPARTAN NY MUNI MONEY MARKET	You sold	400,047.1800	1.00000	400,047.18
6/30	FIDELITY TAX-FREE MONEY MARKET	Dividend received			98.68
+ Prospectus sent under separate cover					

Cash Management Activity

Deposits (4)

Date	Description	Amount	Date	Description	Amount
6/23	DEPOSIT RECEIVED	\$100,000.00	6/23	DEPOSIT RECEIVED	100,000.00
6/23	DEPOSIT RECEIVED	100,000.00	6/24	DEPOSIT RECEIVED	100,000.00
Total		200,000.00	Total		200,000.00

Checking Activity (2)

Check #	Date	Code	Amount	Check #	Date	Code	Amount
1010	6/30		\$300,000.00	1011	6/30		100,000.00
Total			300,000.00	Total			100,000.00

BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York ☐ London

885 Third Avenue
New York, NY 10022
(212) 230-2424
800 334-1343
Fax (212) 838-4061

JAMES H COHEN
SPECIAL TRUST

850 PARK AVENUE #7C
NEW YORK

NY 10021

Affiliated with
Madoff Securities International Limited
12 Berkeley Street
Mayfair, London W1J 8DT
Tel 020 7493 6222

PERIOD ENDING 6/30/05	PAGE 3
YOUR ACCOUNT NUMBER 1-CM793-3-0	
YOUR TAX PAYER IDENTIFICATION NUMBER 576-20-0338	

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
6/28		810	86929	AMERICAN EXPRESS COMPANY	54.480		44,128.80
6/28		1,134	89515	PEPSICO INC	55.090		62,472.06
6/28		2,700	91205	BANK OF AMERICA	47.110		127,197.00
6/28		4,968	93791	PFIZER INC	28.930		143,724.24
6/28		3,510	95481	CITI GROUP INC	47.360		166,233.60
6/28		1,674	98067	PROCTER & GAMBLE CO	54.200		90,730.80
6/28		1,458	99757	COMCAST CORP	31.950		46,583.10
6/28	1,550,000		72332	U S TREASURY BILL DUE 9/22/2005	99.271	1,538,700.50	
6/28	1,550,000		76605	U S TREASURY BILL DUE 9/29/2005	99.204	1,537,662.00	
6/29				CHECK	CA		300,000.00
6/29				CHECK	CA		100,000.00
6/29	1,540		81837	FIDELITY SPARTAN	1	1,540.00	
6/29	400,000		86016	U S TREASURY MONEY MARKET			
6/29				U S TREASURY BILL DUE 09/15/2005	99.346	397,384.00	
6/29	2,616		86048	FIDELITY SPARTAN	1	2,616.00	
6/30				U S TREASURY MONEY MARKET			
6/30				PEPSICO INC			
6/30				DIV 6/10/05 6/30/05	DIV		294.8
				CONTINUED ON PAGE 4			

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

EXHIBIT 11

Alan Garfield's check to trust
for Marion Garfield of a \$100,000²
Marion ^{Taffering} Garfield's reimbursement
check 7/23/05



NAME JAMES H. COHEN Special Trust

DAY PHONE ()

Time Stamp

1. ☐ Non-Retirement
2. ☐ Current Year Contribution
3. ☐ Prior Year Contribution
4. ☐ Rollover
5. ☐ Direct Corporate Rollover
6. ☐ ROTH Conversion
7. ☐ Transfer of Assets
8. ☐ SEP IRA
9. ☐ Keogh
10. ☐ ICR
11. ☐ Margin

Simple (cyp, pyp, cys, pys)
circle choice

Internal use only
Rep Initials

INV-3 (Rev. 12-03)

FOR MARION GARFIELD

Account Number 743-307793

This shaded section is required if your Fidelity Account No. begins with 2AA through 2ZZ. (At least one fund # required)

Investment Allocation	
FUND #	AMOUNT
TOTAL	

List Check(s) Individually	
CHECK #	AMOUNT
	100,000
TOTAL INVESTMENT	100,000

- Brokerage accounts will have deposits credited to your Core Money Market Fund or to your Cash balances while awaiting reinvestment. All transactions involving these funds must be placed with a Fidelity registered representative or through a Fidelity Automated Trading Service or complete the shaded section above for Fidelity Mutual Fund purchases.
- If purchasing a new fund, I (we) have read the prospectus and agree to the terms.
- We are unable to accept cash.
- All deposits may be subject to a seven business day clearing period.

ALAN GARFIELD
675 3rd ave suite 1606
new york NY 10017

1004

Date 6-23-05 10-2/220

PAY TO THE ORDER OF JAMES H. COHEN Special Trust \$ 100,000.00


One hundred thousand and 00/100 DOLLARS

HSBC
HSBC Bank USA
Buffalo, New York

FOR ACCT# 743-307793 ROBERT J. COHEN

⑆02000020163001067054⑈ 1004 50

Posting Date: 2005-07-26
Sequence #: 3400582022
Account #: 70060231465
Routing Transit: 02100002
Amount #: \$100000.00
Check/Serial #: 000000000270
Bank #: 802
Tran Code: 000000
IRD: N/A
ItemType: N/A
BOFD: N/A
Cost Center: N/A
Teller Number: N/A
Teller Seq Number: N/A
Processing Date: N/A

MARION TALLERIN <i>Garfield</i>		1-2 691 210	270
7 CHANNEL POND COURT SOUTHAMPTON, NY 11968		DATE <i>7/23/05</i>	
PAY TO THE ORDER OF	<i>Alan Garfield</i>	\$ <i>100,000.00</i>	
<i>One hundred thousand</i>		DOLLARS	
	CHASE JPMorgan Chase Bank 1003 Lexington Avenue New York, NY 10021		
MEMO <i>exchange</i>	<i>Marion Tallerin</i>		
⑆02100002⑆⑆070060231465⑆ 0270 ⑆0010000000⑆			

ENDORSE HERE

For Deposit

PAY TO THE ORDER OF
THE CHASE MANHATTAN BANK
NEW YORK, NY 10047
FOR DEPOSIT ONLY
ALAN GARFIELD
03025064251

JUL 26 2005

JPMORGAN CHASE
CARLSTADT, NJ 07081
10210002314 603

3400582022

JAN-05-2009 03:58 PM SCHOENHEIMER

212 557 4770

P.02

CLEARANCE AGENT

Am. Savings Securities Corp.
One Manhattan Center North
Building, New York 11201-3459
(212) 272-1000

MARION VALLERINO- GARTI

STATEMENT PERIOD July 1, 2008
THROUGH July 28, 2008

ACCOUNT NUMBER 125-01821
TRANSFER NUMBER On File
LAST STATEMENT June 30, 2008

OFFICE SERVING YOUR ACCOUNT
285 Third Avenue
New York, NY 10022
(212) 233-2490
25 Court Street
Passaic, NJ 07651
(973) 285-3313

COINMAD Securities Corporation

Transaction Detail

DEPOSITS AND WITHDRAWALS

DATE	DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT
07/19/05	FND WRRD MORGAN CHASE BANK, NA ACCT#060231465 F#002379 REF#060719027891	100,000.00	
			4544.00
TOTAL		9,100,000.00	

DIVIDENDS

DATE	DESCRIPTION	STANDARD	QUANTITY	RATE (%)	DEBIT AMOUNT	CREDIT AMOUNT
07/06/05	SCHLIMBERGER LTD REC DISBURS PAY 07/06/05	SLB	1,000	0.2100		210.00
07/16/05	CORNERSTONE CAPITAL CORP REC DISBURS PAY 07/16/05	GNK	500	0.3500		175.00
TOTAL						\$385.00

INTEREST

DATE	DESCRIPTION	STANDARD	QUANTITY	RATE (%)	DEBIT AMOUNT	CREDIT AMOUNT
07/01/05	MORGAN STANLEY CAPITAL TRUST IN 6.25% CAPITAL SECS DUE 47003 BOOK ENTRY REG INT ON 200 BND REC 08/16/05 PAY 07/01/05	MMG	200	0.3906		78.12
07/06/05	MUNICIPAL ELEC AUTH GA PROJ ONE SER B N/A 8/27/05 DUE 07/01/2005 3,1500 REG INT ON 50000 BND REC 07/06/05 PAY 07/06/05	626207H00	50,000	3.0500		1525.00
TOTAL						1603.12

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Investment Report

Private Access

Fidelity Account™ Z43-307793 JAMES H COHEN SPECIAL TRUST/A JAMES H COHEN TRUSTEE

Private Access Account Executive: John Marshall, Team 229

Core Account - Fidelity Tax-Free Money Market

Description	Amount	Balance	Description	Amount	Balance
Beginning Investment Activity		\$835.09	Subtotal of Investment Activity	\$145.86	
Securities bought	\$400,047.18		Cash Management Activity		
Securities sold	400,047.18		Deposits	400,000.00	
Core account income	98.68		Checking activity	-400,000.00	
Income	47.18		Subtotal of Cash Management Activity	\$0.00	
			Ending		\$980.95

Investment Activity

Settlement Date	Security	Description	Quantity	Price per Unit	Transaction Amount
6/27	SPARTAN NY MUNI MONEY MARKET	You bought	400,000.0000	\$1.00000	\$400,000.00
6/29	SPARTAN NY MUNI MONEY MARKET	Dividend received			47.18
6/29	SPARTAN NY MUNI MONEY MARKET	Reinvestment	47.1800	1.00000	47.18
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6/30	FIDELITY TAX-FREE MONEY MARKET	Dividend received			98.68
+ Prospectus sent under separate cover.					

Cash Management Activity

Deposits (4)

Date	Description	Amount	Date	Description	Amount
6/23	DEPOSIT RECEIVED	\$100,000.00	6/29	DEPOSIT RECEIVED	100,000.00
6/23	DEPOSIT RECEIVED	100,000.00	6/24	DEPOSIT RECEIVED	100,000.00
			Total		\$400,000.00

Checking Activity (2)

Check #	Date	Code	Amount	Check #	Date	Code	Amount
1010	6/30		\$300,000.00	1011	6/30		100,000.00
				Total			\$400,000.00

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Page 2 of 4

Affiliated with
Madoff Securities International Limited
 12 Berkeley Street
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 Tel 020 7493 6222

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 Fax (212) 838-4061

BERNARD L. MADOFF
 INVESTMENT SECURITIES LLC
 New York □ London

JAMES H COHEN
 SPECIAL TRUST

850 PARK AVENUE #7C
NEW YORK

NY 10021

PERIOD ENDING
6/30/05

PAGE
3

YOUR ACCOUNT NUMBER
1-CM793-3-0

YOUR TAX PAYER IDENTIFICATION NUMBER
576-20-0338

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
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6/28		1,134	89515	PEPSICO INC	55.090		62,472.06
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6/28		1,674	98067	PROCTER & GAMBLE CO	54.200		90,730.80
6/28		1,458	99757	COMCAST CORP	31.950		46,583.10
				CL A			
6/28	1,550,000		72332	U S TREASURY BILL DUE 9/22/2005	99.271	1,538,700.50	
				9/22/2005			
6/28	1,550,000		76605	U S TREASURY BILL DUE 9/29/2005	99.204	1,537,662.00	
				9/29/2005			
6/29				CHECK			
6/29				CHECK			
6/29	1,540		81837	FIDELITY SPARTAN	1	1,540.00	
				U S TREASURY MONEY MARKET			
6/29	400,000		86016	U S TREASURY BILL DUE 09/15/2005	99.346	397,384.00	
				9/15/2005			
6/29	2,616		86048	FIDELITY SPARTAN	1	2,616.00	
				U S TREASURY MONEY MARKET			
6/30				PEPSICO INC			
				DIV 6/10/05 6/30/05	DIV		294.8
				CONTINUED ON PAGE 4			

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300,000.00
 100,000.00